



# **USER MANUAL**

# **Financial Monitoring and Planning - Budgeting**

**(Document 27e)**

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## **1 Module Overview**

### **1.1 Introduction**

#### **1.1.1 Objective**

The Budgeting Module provides an effective tool for financial monitoring and planning and the use of resources amongst programmes so as to meet the expected goals. Various functions are provided to assist the schools in monitoring actual incomes and expenditures against budget incomes and expenditures. Year end closing concept does not apply here and therefore, there is no Pre-Year End and Year End process in this Module.

This module allows the users to maintain the yearly budget for both income and expenditure. The functions include:

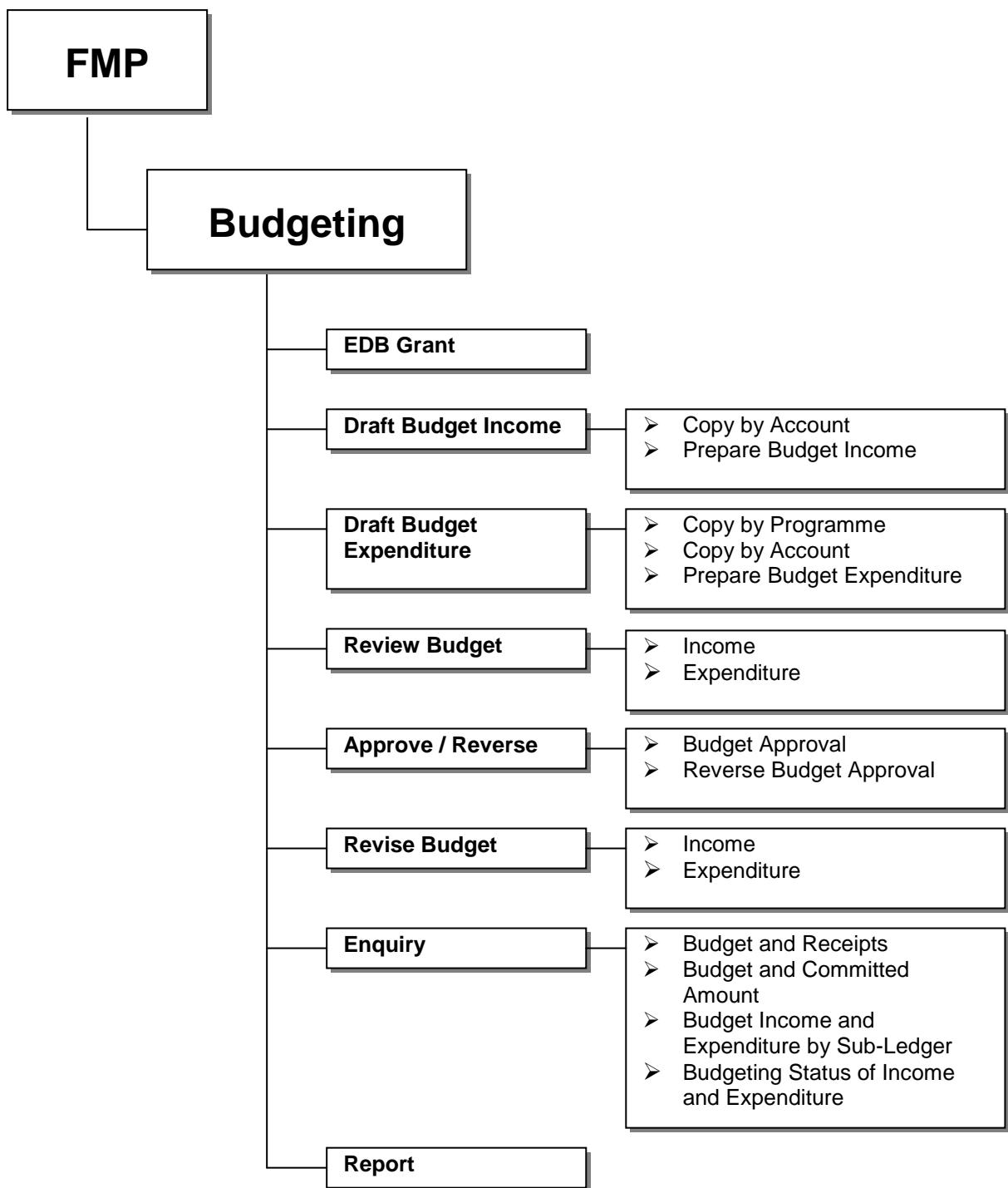
- EDB Grant
- Draft Budget
  - o Income (including copying function)
  - o Expenditure (including copying function)
- Review Budget
  - o Income
  - o Expenditure
- Approve / Reverse
  - o Budget Approval
  - o Reverse Budget Approval
- Revise Budget
  - o Income
  - o Expenditure
- Enquiry
- Report

The following are some of the features of Budgeting Module:

- a. Users can input the EDB grant amount allocated by EDB as per Allocation Advice.
- b. Users can prepare and review Budget Income at the account level and Budget Expenditure at both the programme and account level.
- c. Principal can approve / reverse budget with endorsement of School Management Committee.
- d. Users can revise the approved budget income / expenditure with proper authorization.

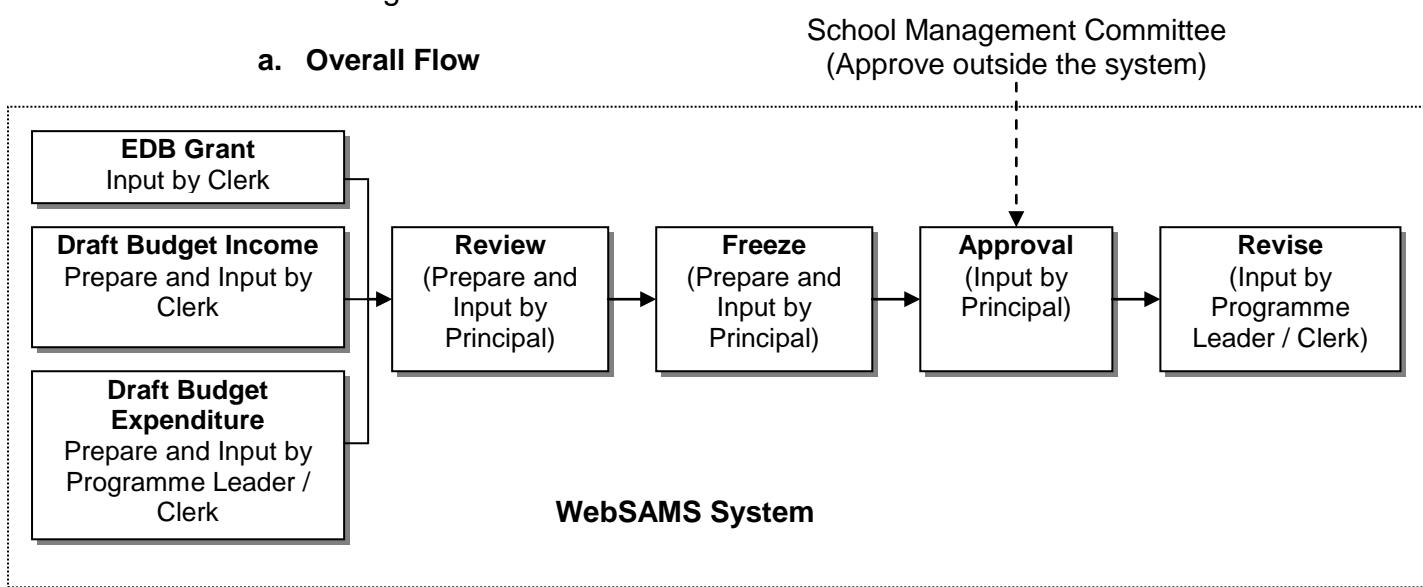
- e. Users can enquire on-line information of budget income / expenditure against receipt and committed amount.
- f. Users can copy Budget Income and Expenditure to another school level / session and accounting year. This provides an effective and efficient means to prepare the budget.
- g. When saving unposted vouchers in Bookkeeping and Staff Cost Modules, budget check will be performed if the budget of the year has been approved. The system will check the voucher accounting line amount against the budget amount, and display messages for any insufficient fund. (Please refer to Bookkeeping and Staff Cost user manual for budget check details.)
- h. Users may choose to use Budgeting Module only or any other FMP modules. However, for better financial monitoring purpose, it is recommended that if users plan to start using Budgeting for the coming year, they should set the Budgeting Module Effective Date on or before the start of the Accounting Year or before entering any Bookkeeping or Staff Cost transactions.
- i. If the users choose not to use the Budgeting Module, then all the unposted vouchers created in Bookkeeping and Staff Cost Modules will not go through the budget check process. Besides, if the users choose to set Budgeting Module effective date later than Bookkeeping and Staff Cost Modules effective dates, then all the unposted vouchers created before the Budgeting Module effective date will not go through the budget check process.

## 1.2 Function Chart

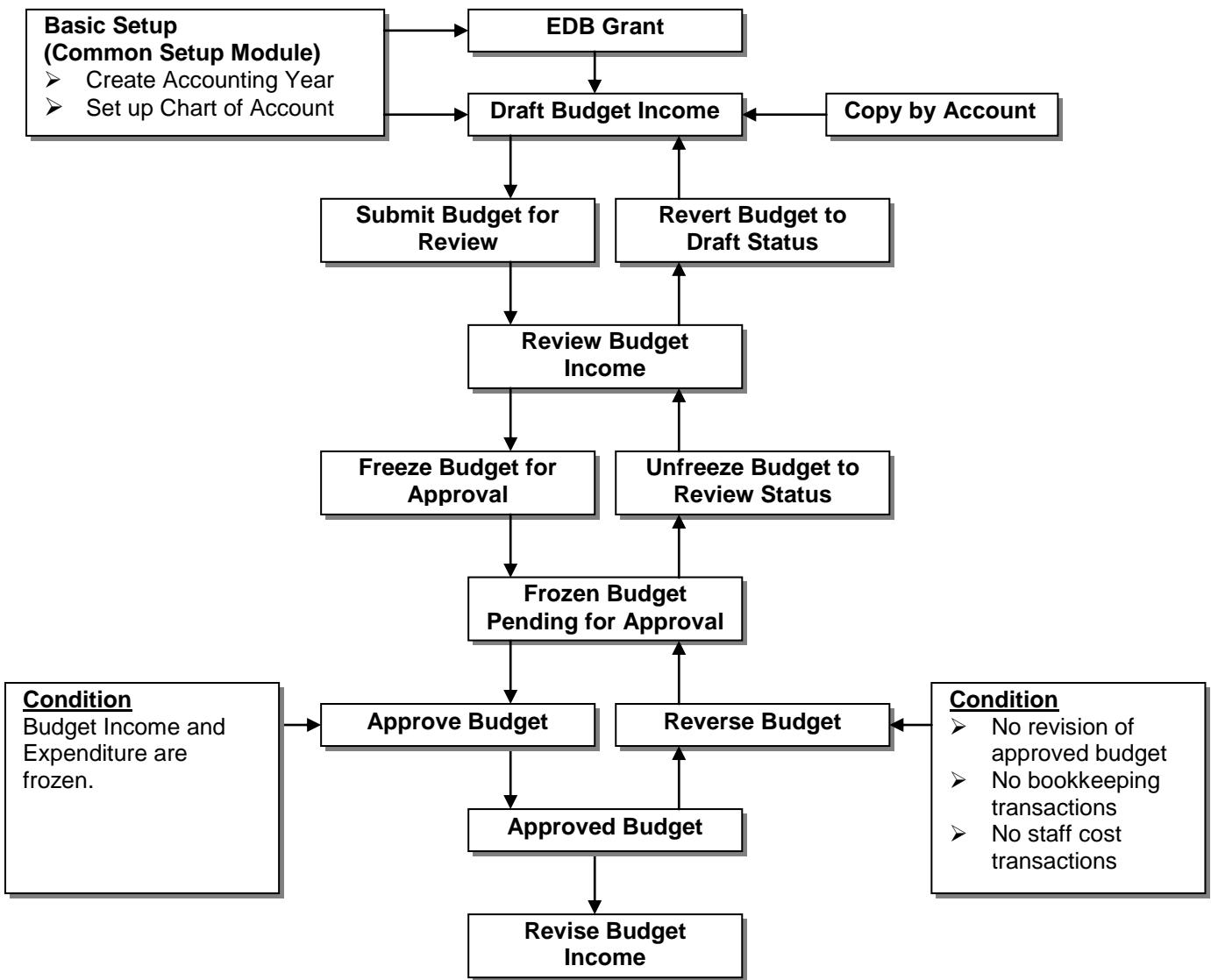


### 1.3 Flow Diagram

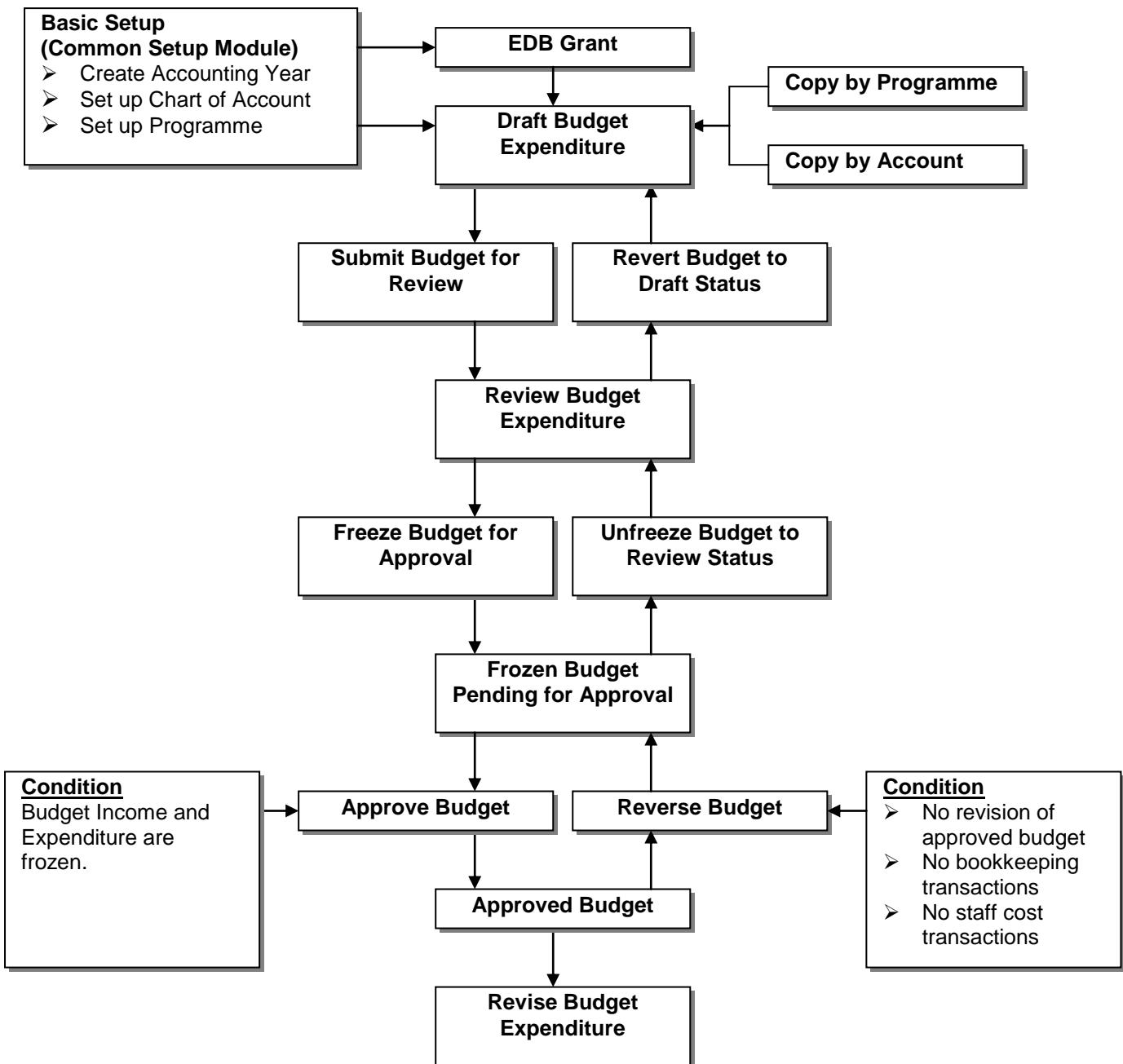
#### a. Overall Flow



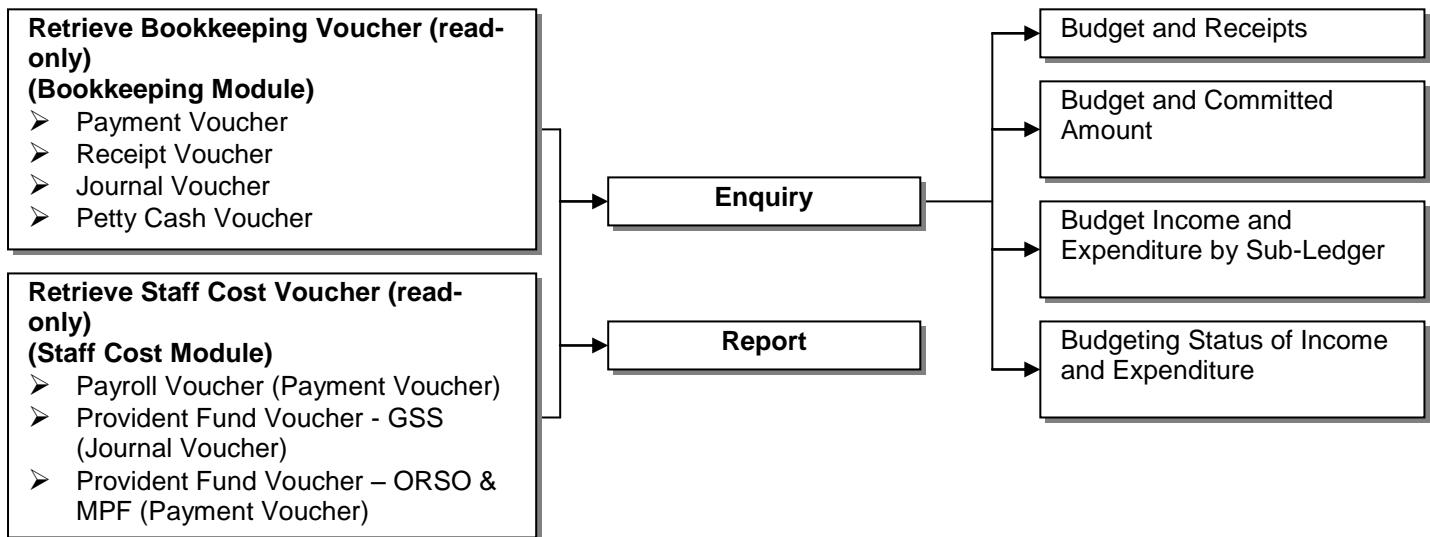
#### b. Income



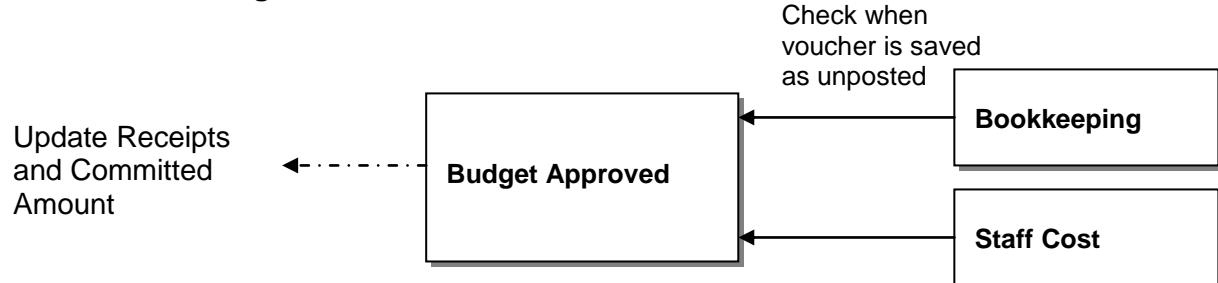
**c. Expenditure**



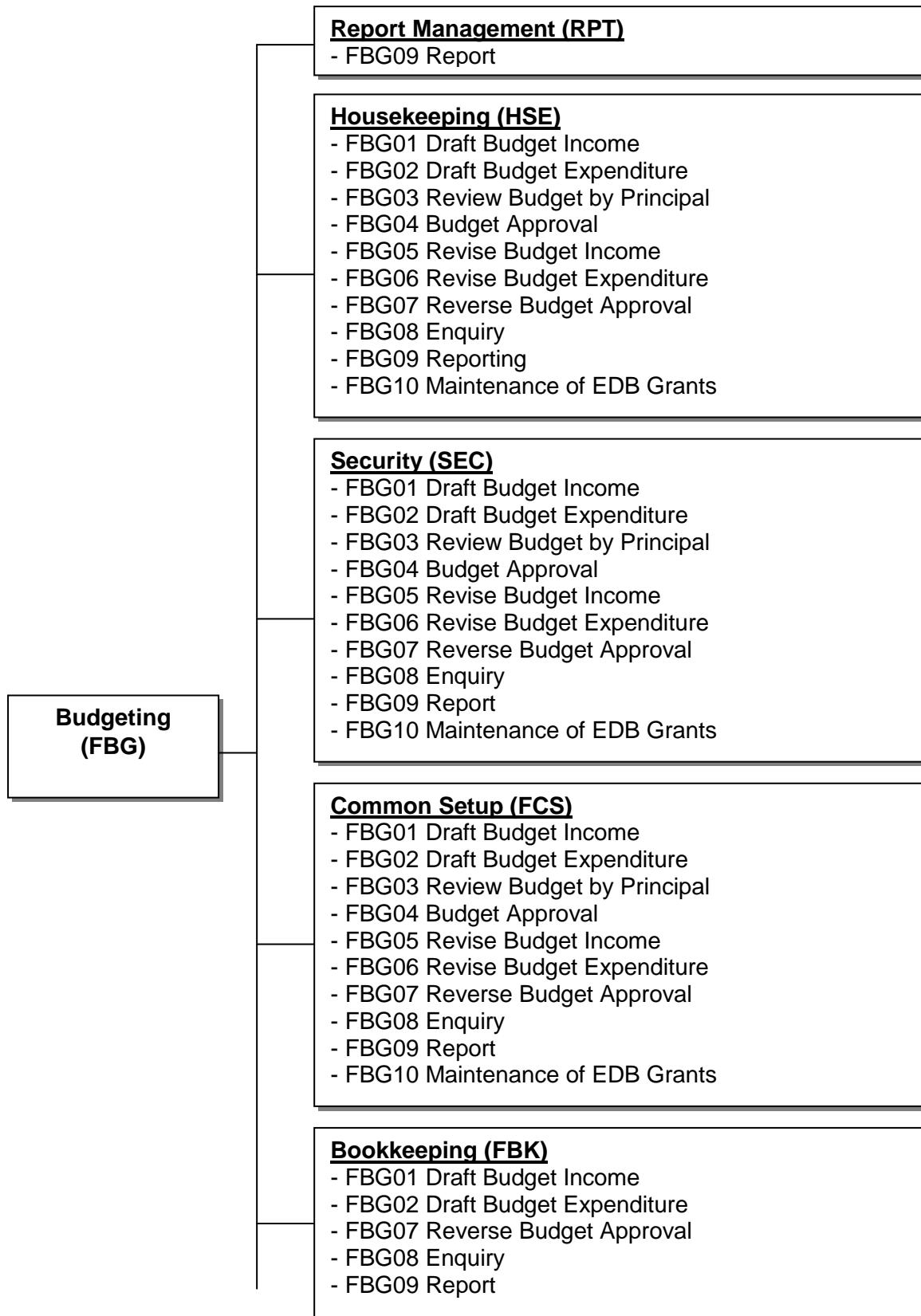
#### d. Enquiry and Report



#### e. Budget Check



## 1.4 Interactions with Other Modules



**Staff Cost (FSC)**

- FBG01 Draft Budget Income
- FBG02 Draft Budget Expenditure
- FBG07 Reverse Budget Approval
- FBG08 Enquiry
- FBG09 Report



### **FBG01 – Draft Budget Income**

- Housekeeping (HSE)
  - Retrieve School Level / Session descriptions.
- Security (SEC)
  - Check users' access right to allow users to add, edit, view, delete or submit the budget for review.
  - Insert Audit Trail.
- Common Setup (FCS)
  - Budgeting Module is set to be effective in School Accounting Information.
  - Account Code must exist.
  - Account Code must be effective.
  - Accounting Year must exist.
- Bookkeeping (FBK)
  - Retrieve the Receipts from the Bookkeeping vouchers.
- Staff Cost (FSC)
  - Retrieve the Receipts from the Staff Cost vouchers.



### **FBG02 – Draft Budget Expenditure**

- Housekeeping (HSE)
  - Retrieve School Level / Session descriptions.
- Security (SEC)
  - Check users' access right to allow users to add, edit, view, delete or submit the budget for review.
  - Insert Audit Trail.
- Common Setup (FCS)
  - Budgeting Module is set to be effective in School Accounting Information.
  - Programme Code must exist.
  - Programme Code must be effective.
  - Account Code must exist.
  - Account Code must be effective.
  - Accounting Year must exist.
- Bookkeeping (FBK)
  - Retrieve the Committed Amount from the Bookkeeping vouchers.
- Staff Cost (FSC)
  - Retrieve the Committed Amount from the Staff Cost vouchers.



### **FBG03 – Review Budget by Principal**

- Housekeeping (HSE)
  - Retrieve School Level / Session descriptions.
- Security (SEC)
  - Check users' access right to allow users to add, edit, view, delete or freeze the budget for the School Level / Session.
  - Insert Audit Trail.
- Common Setup (FCS)
  - Budgeting Module is set to be effective in the School Accounting Information.
  - Programme Code must exist. (apply to Expenditure only)
  - Programme Code must be effective. (apply to Expenditure only)
  - Account Code must exist.
  - Account Code must be effective.
  - Accounting Year must exist.

 **FBG04 – Budget Approval**

- Housekeeping (HSE)
  - Retrieve School Level / Session descriptions.
- Security (SEC)
  - Check users' access right to approve or reverse the budget.
  - Insert FMP Audit Trail.
- Common Setup (FCS)
  - Budgeting Module is set to be effective in School Accounting Information.

 **FBG05 – Revise Budget Income**

- Housekeeping (HSE)
  - Retrieve School Level / Session descriptions.
- Security (SEC)
  - Check users' access right to revise the budget for the School Level / Session.
  - Insert Audit Trail.
- Common Setup (FCS)
  - Budgeting Module is set to be effective in School Accounting Information.
  - Account Code must exist.
  - Account Code must be effective.
  - Accounting Year must exist.

 **FBG06 – Revise Budget Expenditure**

- Housekeeping (HSE)
  - Retrieve School Level / Session descriptions.
- Security (SEC)
  - Check users' access right to revise the budget.
  - Insert Audit Trail.
- Common Setup (FCS)
  - Budgeting Module is set to be effective School Accounting Information.
  - Programme Code must exist.
  - Programme Code must be effective.
  - Account Code must exist.
  - Account Code must be effective.
  - Account Year must exist.

 **FBG07 – Reverse Budget Approval**

- Housekeeping (HSE)
  - Retrieve School Level / Session descriptions.
- Security (SEC)
  - Check users' access right to reverse the budget for the School Level / Session.
  - Insert FMP Audit Trail.
- Common Setup (FCS)
  - Budgeting Module is set to be effective in the School Accounting Information.
- Bookkeeping (FBK)
  - Check for the existence of Bookkeeping Budget Check Transactions.
- Staff Cost (FSC)
  - Check for the existence of Staff Cost Budget Check Transactions.



### **FBG08 – Enquiry**

- Housekeeping (HSE)
  - Retrieve the School Level / Session descriptions.
- Security (SEC)
  - Check the users' access right to enquire the budget for the School Level / Session.
- Common Setup (FCS)
  - Budgeting Module is set to be effective in the School Accounting Information.
- Bookkeeping (FBK)
  - Retrieve the Receipts and Committed Amount from Bookkeeping vouchers.
- Staff Cost (FSC)
  - Retrieve the Receipts and Committed Amount from Staff Cost vouchers.



### **FBG09 – Report**

- Housekeeping (HSE)
  - Retrieve School Level / Session descriptions.
- Security (SEC)
  - Check users' access right to print report
- Common Setup (FCS)
  - Budgeting Module is set to be effective in School Accounting Information.
- Report Management (RPT)
  - Retrieve report template.
- Bookkeeping (FBK)
  - Retrieve the Receipts and Committed Amount from Bookkeeping vouchers.
- Staff Cost (FSC)
  - Retrieve the Receipts and Committed Amount from Staff Cost vouchers.



### **FBG10 – Maintenance of EDB Grants**

- Housekeeping (HSE)
  - Retrieve School Level / Session descriptions.
- Security (SEC)
  - Check users' access right to add, edit or view the EDB Grants.
  - Insert Audit Trail.
- Common Setup (FCS)
  - Budgeting Module is set to be effective in School Accounting Information
  - Accounting Year must exist.

## **2 Operation Procedures**

### **2.1 EDB Grant**

#### **2.1.1 Edit EDB Grant**

##### **Function Description**

Users can input the EDB grant amount allocated by EDB for the school levels / sessions in each of the accounting years as per Allocation Advice. The system will enable auto validation of the budget amount against the EDB grant when users are preparing budget. The EDB grant amount of each of the school levels / sessions is set to zero by default when a new accounting year is created. The validation feature is turned on when the EDB grant amount is greater than \$0.00. Besides providing the feature for the budget to cross check against the EDB grant, this function also allows the EDB grant to validate against the budget (if any).

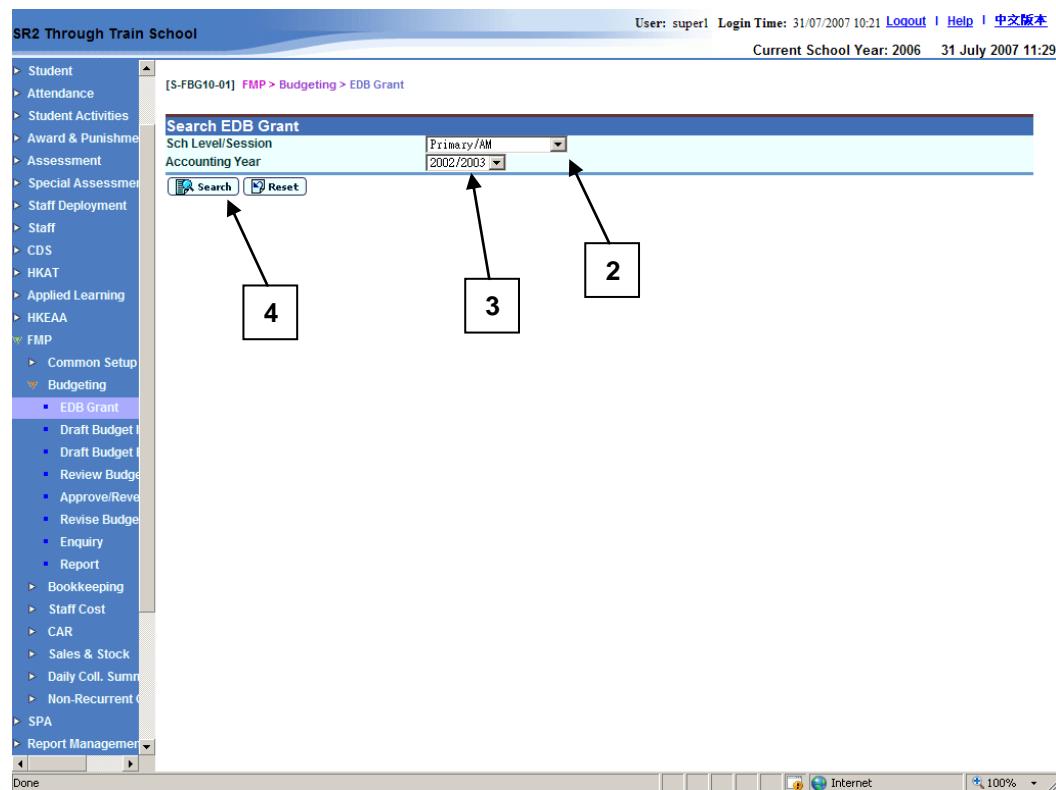
This is an optional function. If this function is not used, i.e. the EDB grant amount is \$0.00, the budget amount will not be validated against the EDB grant amount.

##### **Pre-requisites**

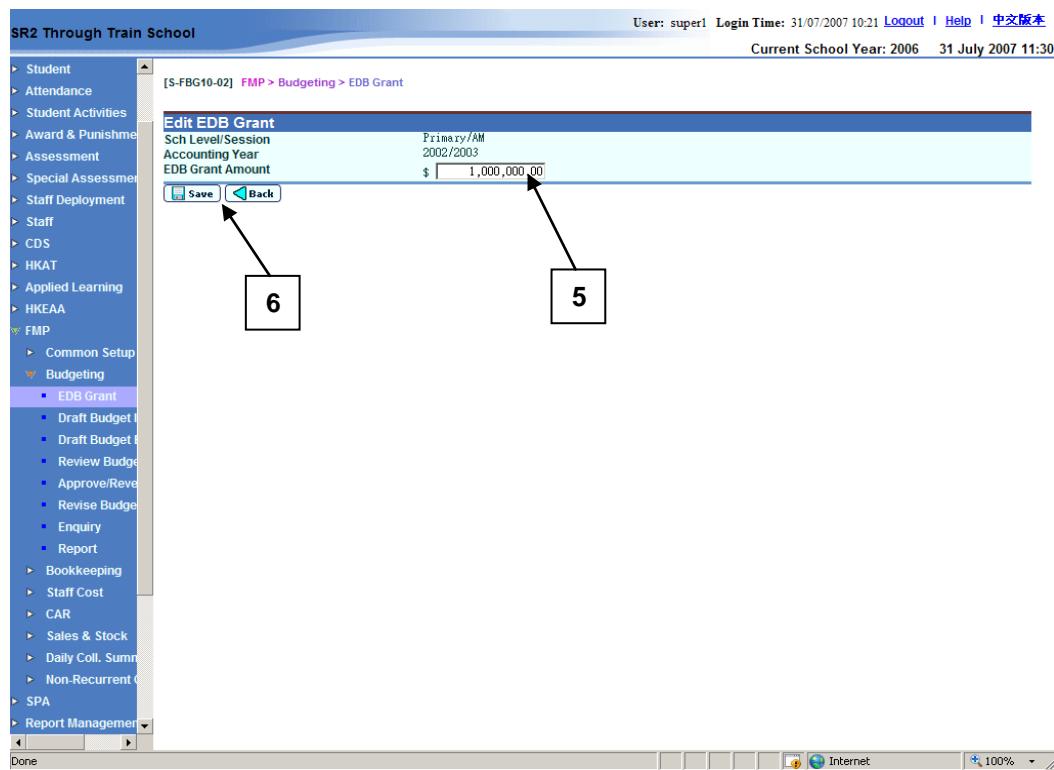
1. Budgeting Module must be effective.
2. Accounting Year has been created.

##### **User Procedures**

1. Click **[FMP] → [Budgeting] → [EDB Grant]** from the left menu.
2. Select the **School Level / Session**.



3. Select the **Accounting Year**.
4. Click [**Search**] button.
5. Fill in the **EDB Grant Amount**. If the selected Accounting Year is newly created or the grant amount has not been filled in before, this field will show a zero amount. Users can fill in an amount greater than zero, and the auto validation feature will then be activated after the grant has been saved.



6. Click [**Save**] button.



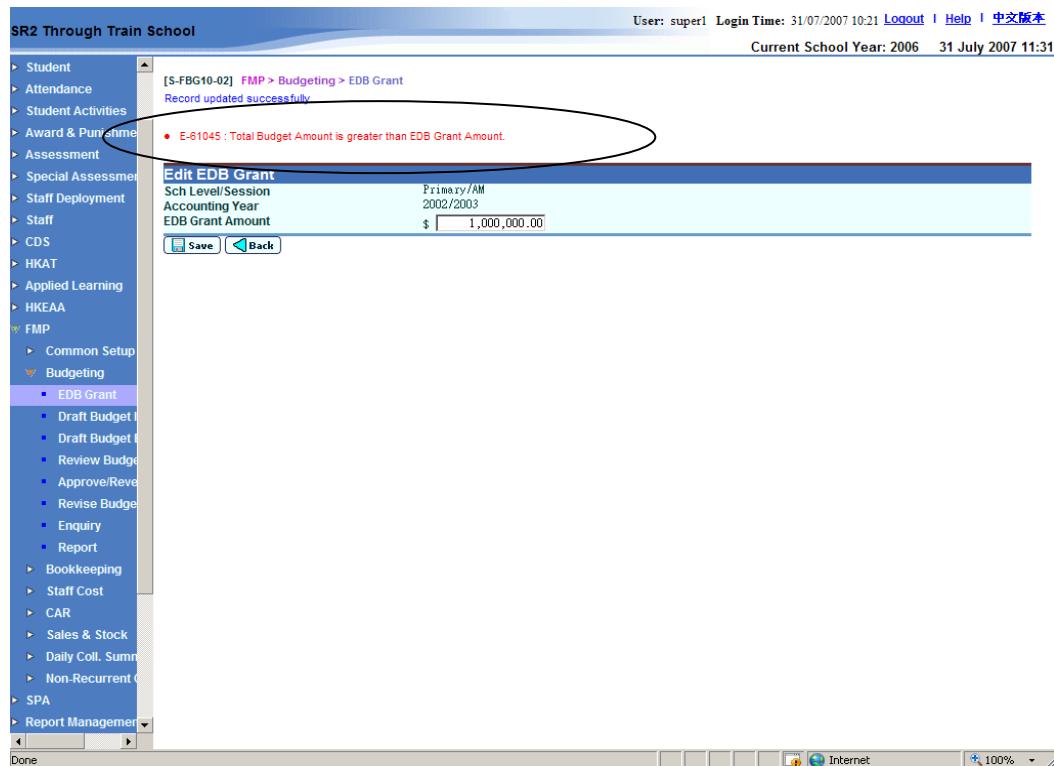
#### Post-effects

1. It will enable the auto validation of the budget amount against the EDB grant when users are preparing budget. The validation feature is turned on when the EDB grant amount is greater than \$0.00.
2. For checking purpose, the EDB grant amount will appear in the budget income / expenditure screens and some of the budgeting reports, such as Budget Income by Ledger Report (R-FBG001-E) and Budget Expenditure by Programmes (R-FBG002-E).



#### Notes

1. Upon saving the EDB grant amount, the system will check the EDB grant against the total budget income and expenditure. If the total budget exceeds the EDB grant, a warning message will be displayed. But the system will still save the record. Please see the dump screen below.



2. School with single school level / session is not required to select from the “School Level / Session” selection box.
3. The selection box for the accounting year will list out all the years created under Common Setup module.
4. The EDB Grant Amount of each of the school levels / sessions will be set to zero by default when a new year is created.
5. For schools with multiple school levels / sessions, users can maintain EDB Grant amount for each of the school levels / sessions separately, e.g. for bi-sessional school, users should enter the EDB grant for the AM session and PM session separately. For schools with one server two WebSAMS or two servers two WebSAMS, users in AM session cannot enter the EDB grant for PM session or vice versa.

## 2.2 Draft Budget Income

### 2.2.1 Prepare Budget Income

#### Function Description

This function allows the users to capture the estimate of funding, i.e. income available to the school from the EDB and other sources which will be used for running the schools.

For schools with an accounting year ending in March, the budget for April to March will be divided into two periods - April to August and September to March with the ratio of 5:7 by default. Users may amend the default value of the 1<sup>st</sup> period. Amount for the 2<sup>nd</sup> period will be calculated automatically. The amount for the 1<sup>st</sup> and 2<sup>nd</sup> periods will be used for generating reports by school years.

Please note that the budget income does not need to be determined for individual programme.

Features include:

1. Users can choose to select the account code or enter the account code manually for fast input of the budget.
2. Only one set of draft budget can be maintained by this function for each year. The budget year can be the current or future budget year.
3. Estimates for available funding will be maintained separately for AM and PM session for bi-sessional primary school and each school level / session for through train school.
4. The budget can be modified only if it has not been submitted to the Principal for review.

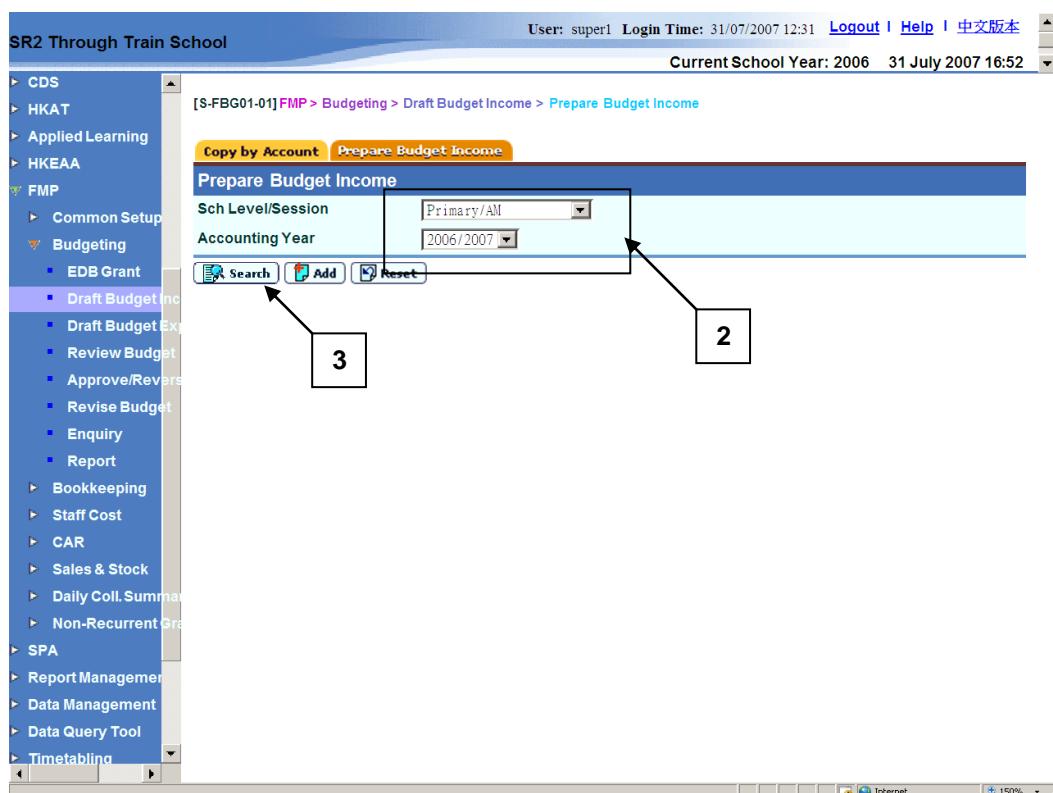
#### Pre-requisites

1. Budgeting Module must be effective.
2. Accounting Year has been created.
3. The Chart of Account (Source of Fund, Ledger Codes, Sub-Ledger Codes and Account Codes) has been setup.
4. Account Codes must exist and must be effective.
5. To add a new Budget Income, the budget for the selected accounting year must not exist.
6. The budget of the selected accounting year must exist and must be in the “Draft” status (i.e. has not been submitted to Principal for review) for amendment of the budget.

>User Procedures

a) Add New Budget Income

1. Click [FMP] → [Budgeting] → [Draft Budget Income] from the left menu.
2. Select School Level / Session and Accounting Year. It will exclude accounting year with approved budget.
3. Click [Add] button to prepare a new budget for the selected school level / session and accounting year.



4. Click [Add] button to add a new budget line. A blank line will be displayed.

SR2 Through Train School

User: super1 Login Time: 31/07/2007 12:31 Logout | Help | 中文版本

Current School Year: 2006 31 July 2007 12:31

<ul style="list-style-type: none"> <li>▪ Home</li> <li>▪ Student Info Enquiry</li> <li>▶ School Management</li> <li>▶ Student</li> <li>▶ Attendance</li> <li>▶ Student Activities</li> <li>▶ Award &amp; Punishment</li> <li>▶ Assessment</li> <li>▶ Special Assessment</li> <li>▶ Staff Deployment</li> <li>▶ Staff</li> <li>▶ CDS</li> <li>▶ HKAT</li> <li>▶ Applied Learning</li> <li>▶ HKEAA</li> <li>▶ FMP           <ul style="list-style-type: none"> <li>▶ Common Setup</li> <li>▶ Budgeting               <ul style="list-style-type: none"> <li>▪ EDB Grant</li> <li><b>▪ Draft Budget Income</b></li> <li>▪ Draft Budget Expenses</li> <li>▪ Review Budget</li> <li>▪ Approve/Reverse</li> <li>▪ Revise Budget</li> </ul> </li> </ul> </li> </ul>	<p>[S-FBG01-02] FMP &gt; Budgeting &gt; Draft Budget Income &gt; Prepare Budget Income</p> <p><b>Copy by Account</b> <b>Prepare Budget Income</b></p> <p><b>Prepare Budget Income</b></p> <p>Sch Level/Session Primary/AM Accounting Year 2113/2114</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">EDB Grant</td> <td style="width: 10%;">\$</td> <td style="width: 10%;">0.00</td> <td style="width: 10%;">Status</td> <td style="width: 10%;">Draft</td> </tr> <tr> <td>Total Budget Amount</td> <td>\$</td> <td>0.00</td> <td></td> <td></td> </tr> <tr> <td colspan="2"></td> <td></td> <td colspan="2"></td> </tr> <tr> <td style="text-align: center;">Account Code</td> <td style="text-align: center;">Description</td> <td style="text-align: center;">Budget Amount</td> <td colspan="2"></td> </tr> <tr> <td colspan="5" style="text-align: center;">Please click Add button to create budget.</td> </tr> </table> <p style="text-align: center;"><b>Chart of Account</b> <b>Submit for Review</b> <b>Add</b> <b>Delete</b> <b>Save</b> <b>Back</b></p> <p style="text-align: center;">4</p>	EDB Grant	\$	0.00	Status	Draft	Total Budget Amount	\$	0.00								Account Code	Description	Budget Amount			Please click Add button to create budget.				
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SR2 Through Train School

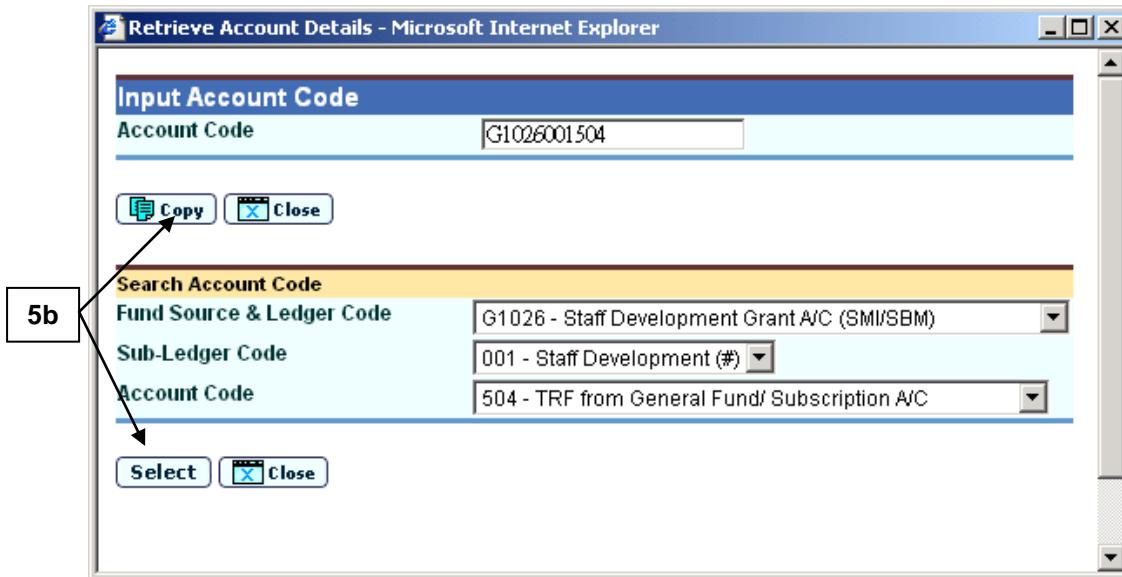
User: super1 Login Time: 31/07/2007 12:31 Logout | Help | 中文版本

Current School Year: 2006 31 July 2007 12:42

<ul style="list-style-type: none"> <li>▪ Home</li> <li>▪ Student Info Enquiry</li> <li>▶ School Management</li> <li>▶ Student</li> <li>▶ Attendance</li> <li>▶ Student Activities</li> <li>▶ Award &amp; Punishment</li> <li>▶ Assessment</li> <li>▶ Special Assessment</li> <li>▶ Staff Deployment</li> <li>▶ Staff</li> <li>▶ CDS</li> <li>▶ HKAT</li> <li>▶ Applied Learning</li> <li>▶ HKEAA</li> <li>▶ FMP           <ul style="list-style-type: none"> <li>▶ Common Setup</li> <li>▶ Budgeting               <ul style="list-style-type: none"> <li>▪ EDB Grant</li> <li><b>▪ Draft Budget Income</b></li> <li>▪ Draft Budget Expenses</li> <li>▪ Review Budget</li> <li>▪ Approve/Reverse</li> <li>▪ Revise Budget</li> </ul> </li> </ul> </li> </ul>	<p>[S-FBG01-02] FMP &gt; Budgeting &gt; Draft Budget Income &gt; Prepare Budget Income</p> <p><b>Copy by Account</b> <b>Prepare Budget Income</b></p> <p><b>Add a New Budget</b></p> <p>Sch Level/Session Primary/AM Accounting Year 2112/2113</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">EDB Grant</td> <td style="width: 10%;">\$</td> <td style="width: 10%;">0.00</td> <td style="width: 10%;">Status</td> <td style="width: 10%;">Draft</td> </tr> <tr> <td>Total Budget Amount</td> <td>\$</td> <td>100,000.00</td> <td></td> <td></td> </tr> <tr> <td colspan="2"></td> <td></td> <td colspan="2"></td> </tr> <tr> <td style="text-align: center;">Account Code</td> <td style="text-align: center;">Description</td> <td style="text-align: center;">Budget Amount</td> <td colspan="2"></td> </tr> <tr> <td colspan="2"><input type="text" value="G1003001501"/> </td> <td style="text-align: center;">\$</td> <td colspan="2">100,000.00</td> </tr> <tr> <td colspan="5" style="text-align: center;">Please click Add button to create budget.</td> </tr> </table> <p style="text-align: center;"><b>Chart of Account</b> <b>Submit for Review</b> <b>Add</b> <b>Delete</b> <b>Save</b> <b>Back</b></p> <p style="text-align: center;">5a</p> <p style="text-align: center;">5b</p>	EDB Grant	\$	0.00	Status	Draft	Total Budget Amount	\$	100,000.00								Account Code	Description	Budget Amount			<input type="text" value="G1003001501"/> 		\$	100,000.00		Please click Add button to create budget.				
EDB Grant	\$	0.00	Status	Draft																											
Total Budget Amount	\$	100,000.00																													
Account Code	Description	Budget Amount																													
<input type="text" value="G1003001501"/> 		\$	100,000.00																												
Please click Add button to create budget.																															

5. a) Users can enter an account code directly, or
  - b) Users can click the search picture next to **Account Code** text box to search and copy an account code from the pop-up screen.
    - (i) Enter the account code and click [**Copy**] or [**Select**] button to copy the selected account code and return back to budget line input screen.

(ii) Click [Close] to abort and return back to budget line input screen.

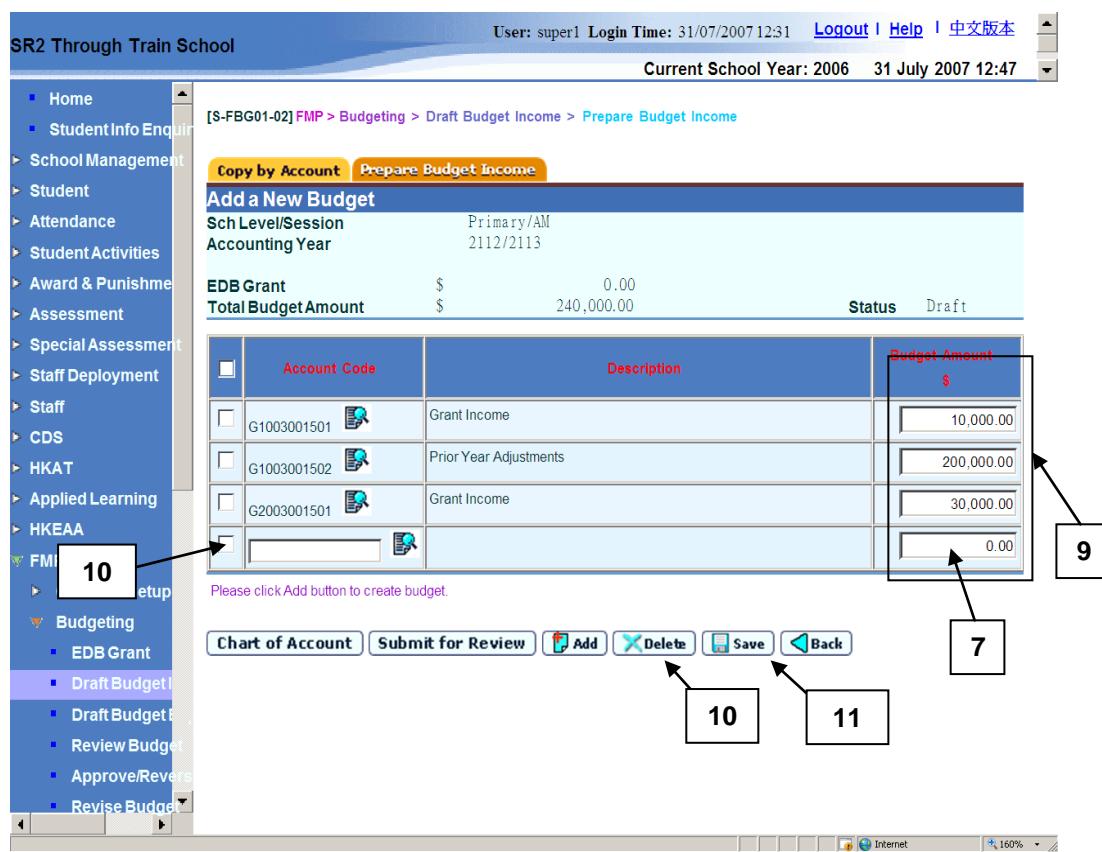


6. a) If the desired account code cannot be found, click [**Chart of Account**] button to maintain Chart of Account. COA Maintenance window will pop up. Users can create a new account code or change the effective status of an account code by using this function. There is no need to quit from filling in budget details. Please refer to **FMP Common Setup – COA Maintenance** user manual for detail information.
- b) After updating the Chart of Account, click the “cross” box at top right hand corner and close the pop up window.

The screenshot shows a Microsoft Internet Explorer window with the URL <http://192.168.6.151/jsp/fcs/coa/searchAccount.do>. The title bar reads "Microsoft Internet Explorer". The page header says "[S-FCS07-02] FMP > Common Setup > Chart of Account Maintenance > Account". Below the header is a filter section with tabs: EDB-Defined Code, Source of Fund, Programme, Ledger, Sub-Ledger, Account, and Bank Information. The "Sub-Ledger" tab is selected. The filter fields include: Source of Fund Code (ALL), Ledger Code (ALL), Sub-Ledger Code (ALL), Account Type (ALL), and Account Range (From ALL, To ALL). Below the filter section are "Search" and "Reset" buttons. The main content area displays a table of accounts. The table has columns: Combined Account Code, English Description, Chinese Description, Effective Date (DD/MM/YYYY), and Effective Status. There are 52 pages of results, currently on page 1. The table data is as follows:

Combined Account Code	English Description	Chinese Description	Effective Date (DD/MM/YYYY)	Effective Status
B2001501001	Grant Expenses	津貼帳開支	27/01/2003	<input checked="" type="checkbox"/>
B2001501501	Grant Income	津貼帳收入	27/01/2003	<input checked="" type="checkbox"/>
B2001501502	Prior Year Adjustments	上年度的調整	27/01/2003	<input checked="" type="checkbox"/>
B2001501503	Clawback/ Amount Refunded (Refundable) to EMB	回撥/須退還(已退還) 教統局的款項	27/01/2003	<input checked="" type="checkbox"/>
B2001501504	TRF from General Fund/Subscriptions/ Tong Fai A/C	由普通經費、堂費帳 調撥	27/01/2003	<input checked="" type="checkbox"/>
B2001501505	TRF between General Domain Control/ Grants A/C	一般範疇統制帳與一般 範疇津貼帳之互相調撥	27/01/2003	<input checked="" type="checkbox"/>
B2001501506	TRF to Special Domain Grants A/C	調撥至特殊範疇津貼帳	27/01/2003	<input checked="" type="checkbox"/>
B2001502001	Grant Expenses	津貼帳開支	27/01/2003	<input checked="" type="checkbox"/>
B2001502002	sdfgsdg	負債純帳代高範圍	27/01/2003	<input checked="" type="checkbox"/>
B2001502501	Grant Income	津貼帳收入	27/01/2003	<input checked="" type="checkbox"/>
B2001502502	Prior Year Adjustments	上年度的調整	27/01/2003	<input checked="" type="checkbox"/>

7. Fill in the **Budget Amount**. It should be greater than zero.
8. To add in more budget lines, users have to repeat steps 4 to 7.
9. To amend the budget amount, users can overwrite the original input figure.



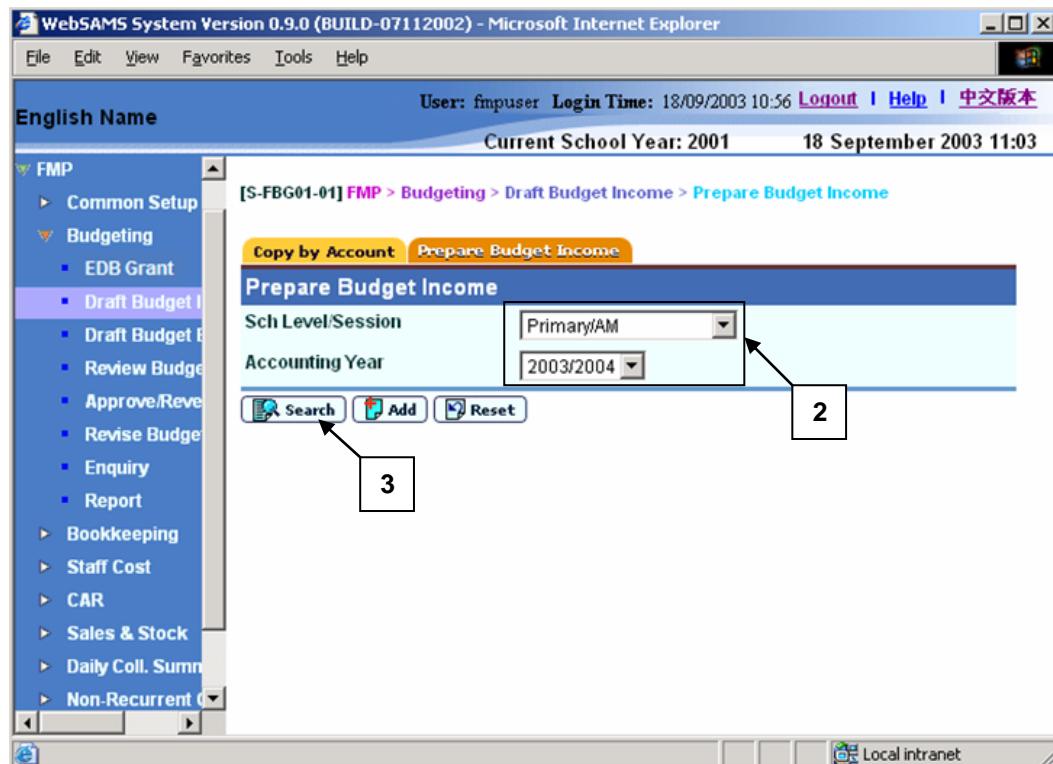
10. If any of the budget lines is not required, users can delete the budget lines by selecting the checkbox next to the account code and clicking the [Delete] button. Users can select one or more budget lines to be deleted at the same time.

11. Click [Save] button.

b) Modify Budget Income

To modify an existing budget of an accounting year, users should follow these procedures.

1. Click [FMP] → [Budgeting] → [Draft Budget Income] from the left menu.
2. Select School Level / Session and Accounting Year. It will exclude the accounting years with an approved budget.
3. Click [Search] button to retrieve the existing budget for the selected school level / session and accounting year.



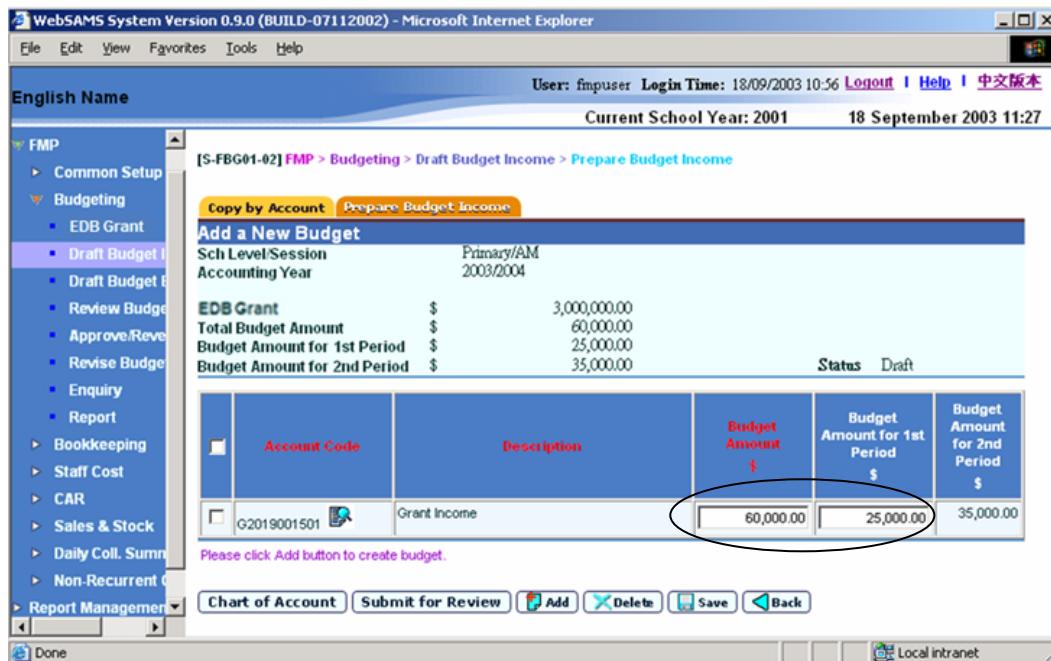
4. Follow steps 4 through 11 under “Add New Budget Income” to modify the budget.

#### Post-effects

1. For adding new budget, budget will be created after saving.
2. For modifying budget, budget will be updated after saving.

#### Notes

1. If the EDB grant is entered in [S-FBG10-02] (refer to Chapter 2.1) with amount greater than zero, the system will perform a checking of the EDB grant amount against the budget amount. Upon saving, a warning message will be prompted if the budget amount exceeds the EDB grant. However, the system allows the budget to be saved.
2. For schools with accounting period from April to March, the budget amount will be split into 1<sup>st</sup> period and 2<sup>nd</sup> period amount. The system will automatically apportion the 1<sup>st</sup> period and 2<sup>nd</sup> period amount into 5:7 ratio when the budget amount is entered. Users can also update the 1<sup>st</sup> period amount and the 2<sup>nd</sup> period amount will be automatically calculated by the system. A sample screen for accounting period from April to March is shown below.



3. Budget can be prepared for more than one year. Users are also allowed to prepare a five-year budget forecast and print the "Five Year Forecast for Income and Expenditure Report" (R-FBG10-E).
4. The system only allows the users to enter or select an active Income Account Code when preparing the budget.
5. Negative amount is not allowed.
6. Accounting line with \$0.00 can be captured in the budget input screens. However, it will be filtered out in the enquiry screens and all Budgeting Reports.
7. After adding new budget lines, editing budget amount or deleting budget lines, users must click [**Save**] button to save all the changes.
8. After finished preparing the budget, users should submit the budget to Principal for review. Please refer to Chapter 2.2.2 "Submit Budget Income" for details.
9. For schools with multiple school levels / sessions, users should prepare draft budget income for each of the school levels / sessions separately, e.g. for bi-sessional school, users can prepare draft budget income for AM session and PM session separately. For schools with one server two WebSAMS or two servers two WebSAMS, users in AM session cannot prepare draft budget income for PM session or vice versa.

### 2.2.2 Submit Budget Income

#### Function Description

This function allows the users to submit the budget income to Principal for review.

When school account clerk has finished the budget income preparation, the school account clerk should submit the budget income to Principal for review. Users should submit all the accounts for review in one time, i.e. users cannot submit individual account for review.

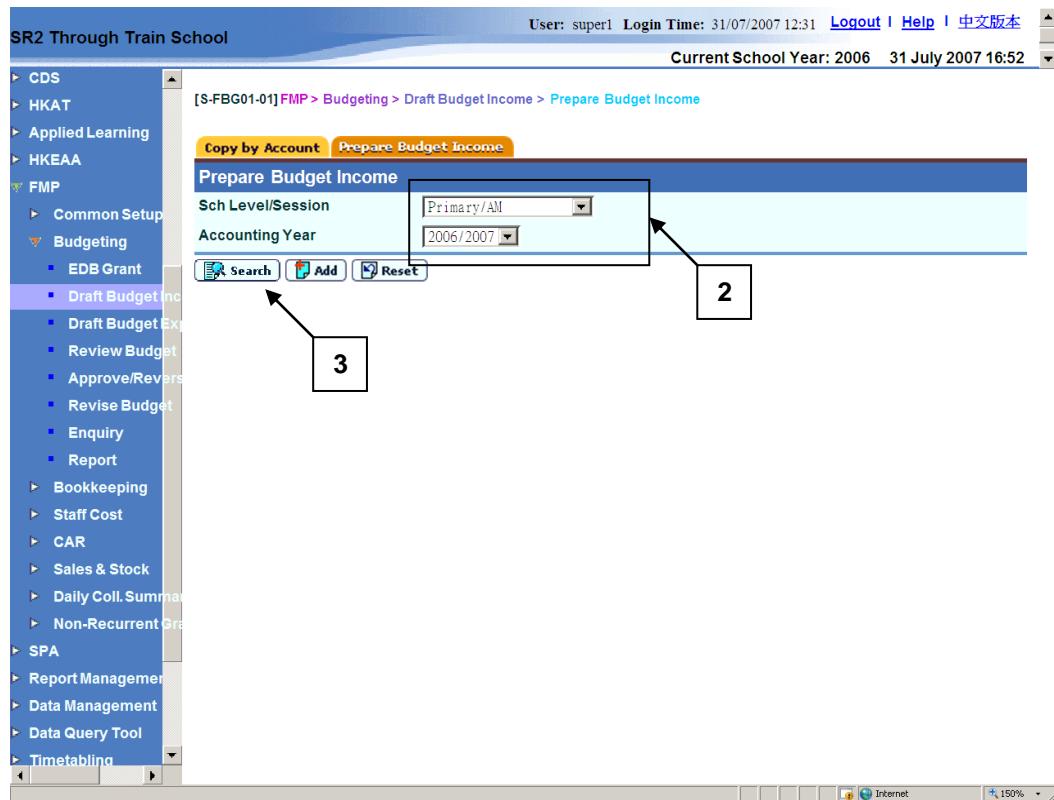
After the budget income has been submitted for review, the budget status will be changed from “Draft” to “Review”. The budget screen will be changed to display mode. No modification is allowed in Draft Budget Income function for the selected school level / session and accounting year.

#### Pre-requisites

1. Budgeting Module must be effective.
2. Accounting Year has been created.
3. The Chart of Account (Source of Fund, Ledger Codes, Sub-Ledger Codes and Account Codes) has been setup.
4. Account Codes must exist and must be effective.
5. Budget Income has been prepared and available for Principal to review (budget in “Draft” status).

#### User Procedures

1. Click **[FMP] → [Budgeting] → [Draft Budget Income]** from the left menu.
2. Select School Level / Session and Accounting Year. It will exclude the accounting years with an approved budget.
3. Click **[Search]** button to retrieve the existing budget for the selected school level / session and accounting year.



4. If no further modification is required, click [**Submit for Review**] button to submit the draft budget to Principal for review. The budget screen will then be changed to display mode. Only [**Back**] and [**Revert to Draft Budget**] buttons will appear on the screen.

SR2 Through Train School

User: super1 Login Time: 31/07/2007 12:31 Logout | Help | 中文版本  
Current School Year: 2006 31 July 2007 14:42

[S-FBG01-02] FMP > Budgeting > Draft Budget Income > Prepare Budget Income

**Prepare Budget Income**

Sch Level/Session Primary/AM  
Accounting Year 2112/2113

EDB Grant	\$ 0.00
Total Budget Amount	\$ 60,000.00

Status Draft

	Account Code	Description	Budget Amount
<input type="checkbox"/>	G1003001501	Grant Income	\$ 10,000.00
<input type="checkbox"/>	G1003001502	Prior Year Adjustments	\$ 20,000.00
<input type="checkbox"/>	G2003001501	Grant Income	\$ 30,000.00

Please click Add button to create budget.

Chart of Account Submit for Review Add Delete Save Back

4

Draft Budget Income

5. Click [Back] button to return back to the Search Budget screen.

SR2 Through Train School

User: super1 Login Time: 31/07/2007 12:31 Logout | Help | 中文版本  
Current School Year: 2006 31 July 2007 14:47

[S-FBG01-02] FMP > Budgeting > Draft Budget Income > Prepare Budget Income

**Prepare Budget Income**

Sch Level/Session Primary/AM  
Accounting Year 2112/2113

EDB Grant	\$ 0.00
Total Budget Amount	\$ 60,000.00

Status Review

	Account Code	Description	Budget Amount
<input type="checkbox"/>	G1003001501	Grant Income	\$ 10,000.00
<input type="checkbox"/>	G1003001502	Prior Year Adjustments	\$ 20,000.00
<input type="checkbox"/>	G2003001501	Grant Income	\$ 30,000.00

Please click Add button to create budget.

Revert to Draft Budget Back

5

Draft Budget Income

 Post-effects

1. The draft budget will be submitted to Principal for review. The budget status will be changed from “Draft” to “Review”. The budget screen will be changed to display mode. No modification is allowed in Draft Budget Income application for the selected school level / session and accounting year.

 Notes

1. Users can revert the budget back to “Draft” status for further modification provided that the Principal has not yet frozen the budget for approval. Please refer to Chapter 2.2.3 “Revert Budget Income” for details.
2. All the accounts in the selected budget income will be frozen and submitted for review. No individual accounts can be selected for submission.
3. For schools with multiple school levels / sessions, users should submit draft budget income for each of the school levels / sessions separately, e.g. for bi-sessional school, users can submit draft budget income for AM session and PM session separately. For schools with one server two WebSAMS or two servers two WebSAMS, users in AM session cannot submit draft budget income for PM session or vice versa.

### 2.2.3 Revert Budget Income

#### Function Description

This function allows the users to revert the submitted budget income to “Draft” status.

If the budget requires an amendment after it has been submitted for review, the Principal may revert the budget to “Draft” for the School Account Clerk to work on the budget again provided that the budget has not been frozen by the Principal.

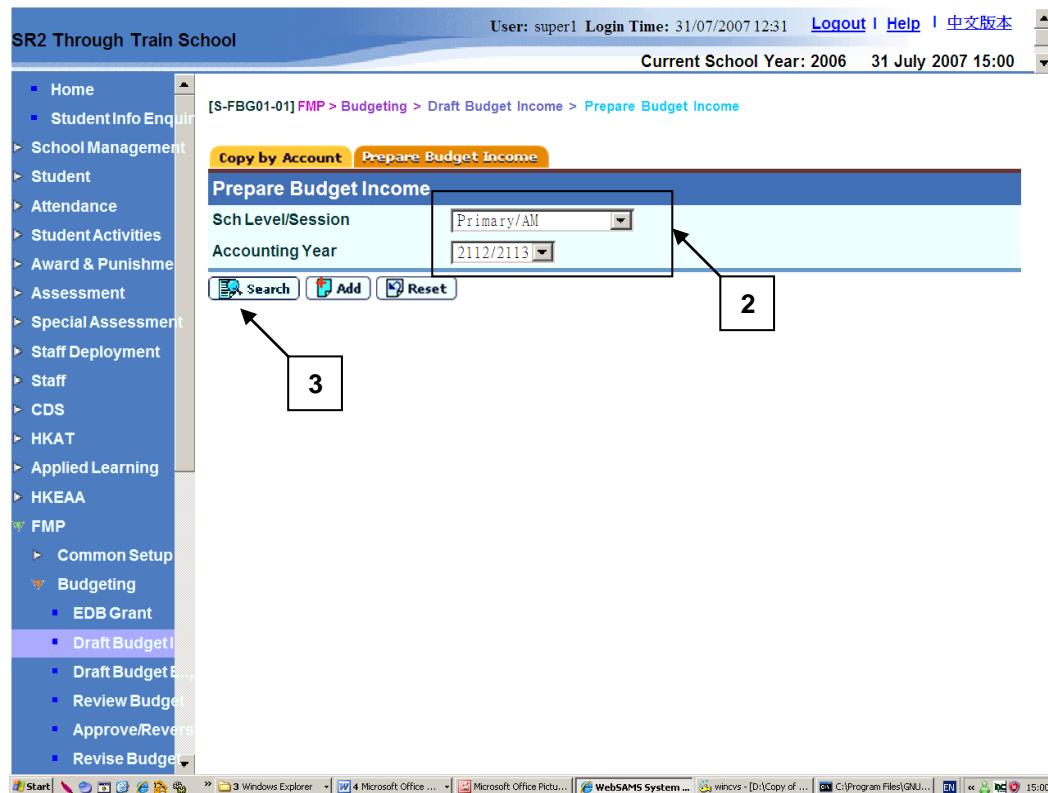
After the budget income is reverted to Draft status, the budget status will be changed from “Review” to “Draft”. The budget screen will be changed from display mode back to edit mode.

#### Pre-requisites

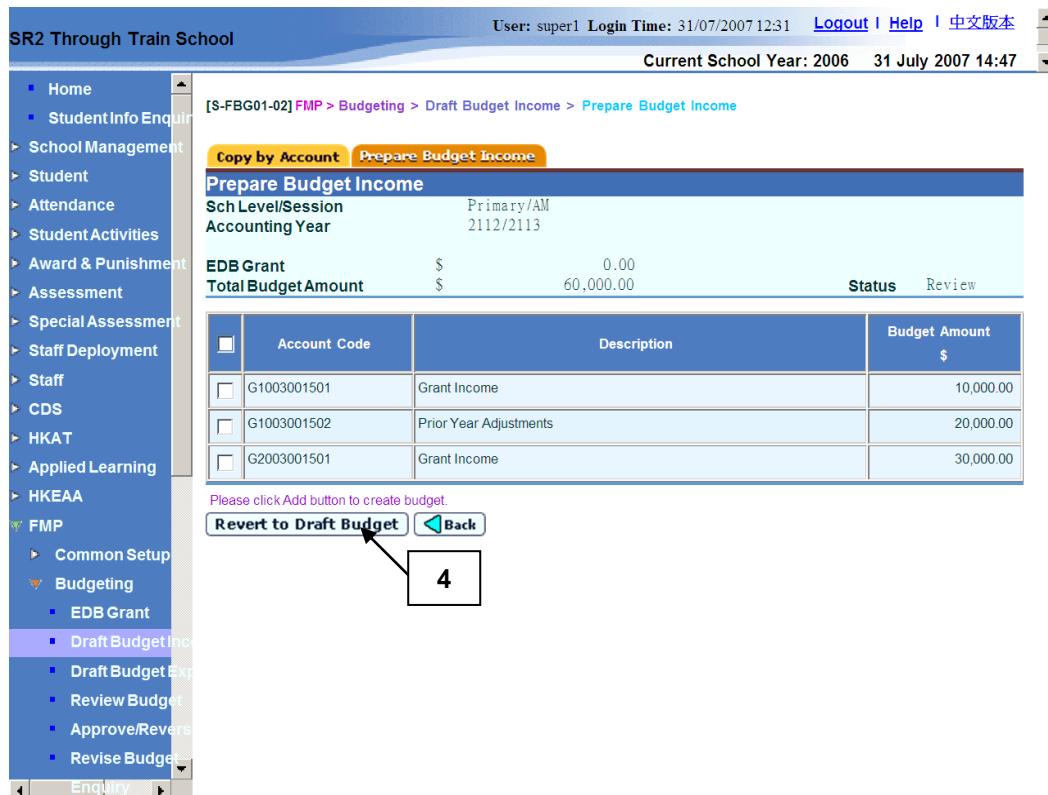
1. Budgeting Module must be effective.
2. Accounting Year has been created.
3. The Chart of Account (Source of Fund, Ledger Codes, Sub-Ledger Codes and Account Codes) has been set up.
4. Account Codes must exist and must be effective.
5. Budget Income has been submitted to Principal for review but has not been frozen.

#### User Procedures

1. Click **[FMP] → [Budgeting] → [Draft Budget Income]** from the left menu.
2. Select School Level / Session and Accounting Year. It will exclude the accounting years with an approved budget.
3. Click **[Search]** button to retrieve the existing budget for the selected school level / session and accounting year.



- Click [Revert to Draft Budget] to revert the budget to "Draft" status. The screen will be changed to edit mode.



5. Users can amend and save the draft budget income. Please refer to Chapter 2.2.1 “Prepare Budget Income” for details.

The screenshot shows the 'SR2 Through Train School' interface. The top navigation bar includes 'Logout | Help | 中文版本'. Below it, 'Current School Year: 2006 31 July 2007 15:01' is displayed. The left sidebar has a tree menu with 'FMP' expanded, showing 'Budgeting' selected. The main content area is titled 'Prepare Budget Income' with sub-titles 'Copy by Account' and 'Prepare Budget Income'. It shows 'Sch Level/Session Primary/AM' and 'Accounting Year 2112/2113'. Below this is a table with columns 'Status' (Draft), 'Account Code', 'Description', and 'Budget Amount'. Three rows are listed: G1003001501 (Grant Income, \$10,000.00), G1003001502 (Prior Year Adjustments, \$20,000.00), and G2003001501 (Grant Income, \$30,000.00). A note at the bottom says 'Please click Add button to create budget.' At the bottom are buttons for 'Chart of Account', 'Submit for Review', 'Add', 'Delete', 'Save', and 'Back'. A large number '5' is enclosed in a box and points to the third row of the table.

## Post-effects

1. The submitted budget income will be reverted to draft. The budget screen will be changed to edit mode. User can amend the budget income lines.

## Notes

1. The school account clerk can revert the budget back to the “Draft” status while the Principal is still reviewing the budget (i.e. the budget is in “Review” status).
2. After the modification of the budget, the users should follow the business flow and submit the budget to Principal for review. Please refer to Chapter 2.2.2 “Submit Budget Income” for details.
3. In an event of a budget reversal to “Draft” status, all the accounts in the selected budget income will be reverted. The system does not allow individual accounts to be selected for this event.
4. For schools with multiple school levels / sessions, users should revert draft budget income for each of the school levels / sessions separately, e.g. for bi-sessional school, users can revert draft budget income for AM session and PM session separately. For schools with one server two WebSAMS or two servers two WebSAMS, users in AM session cannot revert draft budget income for PM session or vice versa.

## 2.2.4 Copy by Account

### Function Description

Users can create a new income budget by copying the Receipts, Draft or Revised Budget Income from one School Level / Session and Accounting Year to another School Level / Session and Accounting Year. It provides an effective and efficient means to prepare budget.

### Pre-requisites

1. Budgeting Module must be effective.
2. A Draft or Revised budget has been created or Receipts (i.e. unposted and posted vouchers) have been received from the Bookkeeping / Staff Cost Modules.
3. The budget or receipts for the School Level / Session and Accounting Year to be copied must contain at least one budget / accounting line.
4. To proceed with the copying function, the budget of the designated (copy to) school level / session and accounting year should not have been created or the budget is in "Draft" status.
5. The selected budget must contain budget lines with amount greater than \$0.00. Otherwise, those budget lines with amount \$0.00 will be filtered out.

### User Procedures

1. Click [FMP] → [Budgeting] → [Draft Budget Income] from the left menu.
2. Click [Copy by Account] tab. The system will bring the users to [Copy From] screen.

The screenshot shows the SR2 Through Train School interface. The top bar displays the user 'super1', login time '31/07/2007 12:31', and links for Logout, Help, and 中文版本. The current school year is listed as 2006 - 31 July 2007 16:56. The left sidebar has a navigation tree with categories like Assessment, Staff Deployment, CDS, HKAT, Applied Learning, HKEAA, and FMP. Under FMP, there are sub-categories: Common Setup, Budgeting (with EDB Grant, Draft Budget Income, Draft Budget Review, Approve/Review, Revise Budget, Enquiry, Report), Bookkeeping, Staff Cost, CAR, Sales & Stock, and Daily Coll. Summary. The main content area shows a breadcrumb trail: [S-FBG01-03] Financial Management > Budgeting > Draft Budget Income > Copy by Account. A large number '2' is overlaid on the 'Copy by Account' tab. Below the tabs, there are dropdown menus for 'Sch Level/Session' (Primary/AM) and 'Accounting Year' (2002/2003). There are three radio buttons for 'Receipts' (selected), 'Draft Budget Income', and 'Revised Budget Income'. At the bottom of the screen are 'Search' and 'Reset' buttons, along with standard browser controls for back, forward, and search.

3. Select the School Level / Session and Accounting Year from the “Copy From” screen as shown below. Schools with single school level / session are required to select accounting year only. School Level / Session can be selected for bi-sessional or through train school.

4. Click one of the radio buttons to select copying from (i) Receipts, (ii) Draft or (iii) Revised Budget Income. If users choose “Receipts”, unposted and posted vouchers amounts (actual income) will be retrieved from the Bookkeeping and Staff Cost Modules. If the users choose “Draft Budget Income”, budget income amount will be retrieved from the draft budget of the selected school level / session and accounting year. However, if the users choose “Revised Budget Income”, budget income amount will be retrieved from the revised budget (latest revision of the approved budget) of the selected school level / session and accounting year.
5. Click [**Search**] button. The system will display a list of Account Codes with the budgeted amount of the selected budget income. The account codes and amounts will be highlighted if these account codes are inactive as at the current date. Users are not allowed to select inactive account codes to be copied. If users want to copy these account codes, the users have to change the effective status of the account codes in the Chart of Account function.

6. Select the checkbox next to the account code for the budget line to be copied. Users can select one or more budget lines to be copied at the same time.

Account Code	Description	Budget Amount
G1003001501	Grant Income	10,000.00
G1004001552	Integrated Science Grant (CDG)	20,000.00
G1074001504	TRF from General Fund/ Subscription A/C	5,000.00
G2003001501	Grant Income	30,000.00

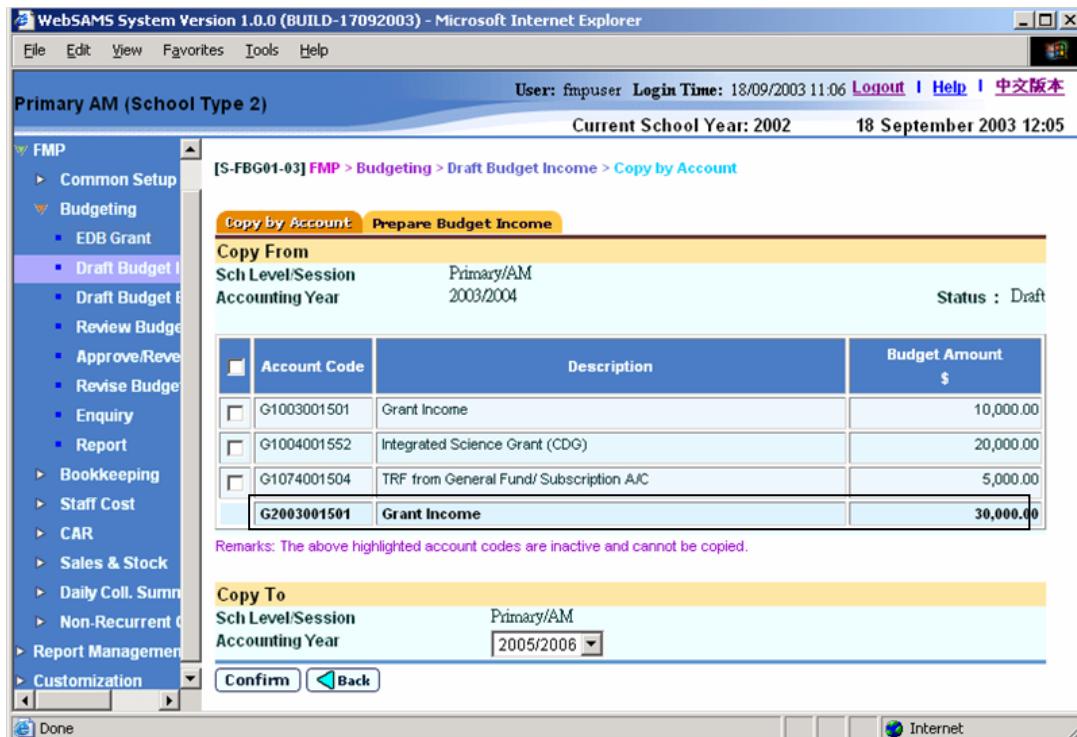
7. Select School Level / Session and Accounting Year for the designated Budget in "Copy To" section.
8. Click **[Confirm]** button to copy the selected budget line(s) to the budget income of the selected accounting year. Once confirmed, the system will bring the users to the "Prepare Budget Income" screen. All the budget lines of the designated school level / session and accounting year will be listed, including those newly copied budget lines. Please refer to Chapter 2.2.1 "Prepare Budget Income" for details in modifying the budget.

#### Post-effects

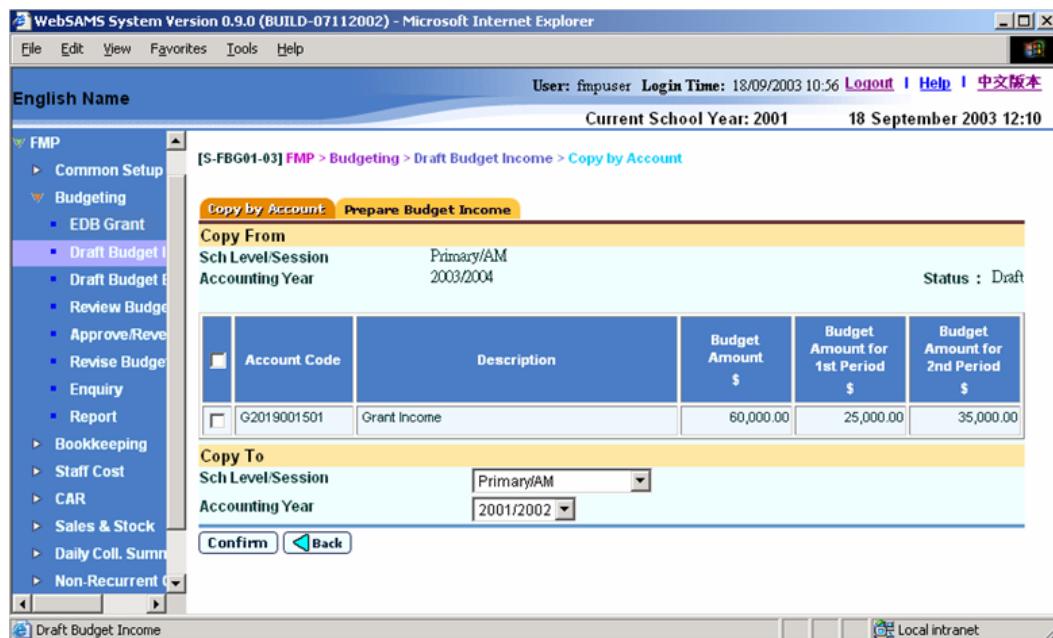
1. The selected budget lines will be copied over to the designated budget. The school account clerk can begin to draft the budget income.

#### Notes

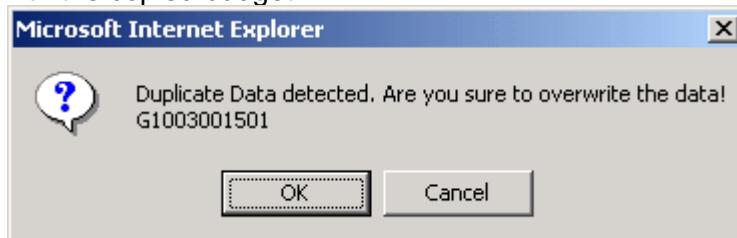
1. The selected accounts with their corresponding budget amounts will be copied.
2. Inactive account codes are not allowed to be selected for copying. These account codes will be highlighted and displayed at the bottom of the "Copy From" budget line table.



3. Budget line with zero amounts will not be shown in the copying screen.
4. Only School Levels / Sessions and Accounting Years with budget in “Draft” status will be listed in the “Copy To” selection box.
5. For schools with multiple school levels / sessions, the income accounts can be copied from one school level / session and accounting year to another school level / session and accounting year. For schools with one server two WebSAMS or two servers two WebSAMS, users in AM session can copy the income accounts from PM session, but not copy the income accounts to PM session.
6. For schools with accounting period from April to March, if the users select to copy from Receipts, the receipts representing the unposted and posted vouchers amounts (actual income) will be grouped into the 1<sup>st</sup> and 2<sup>nd</sup> period. For the amount of the 1<sup>st</sup> period, it includes all the unposted and posted vouchers from April to August. For the amount of the 2<sup>nd</sup> period, it includes unposted and posted vouchers from September to March.



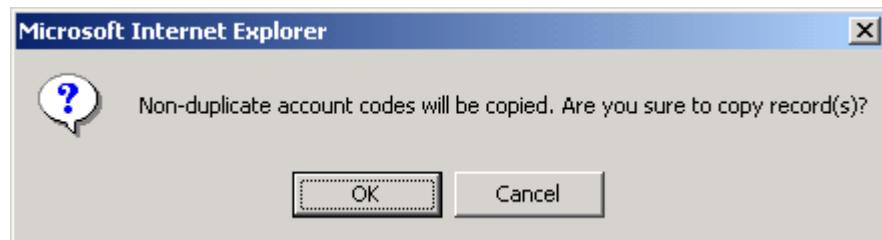
7. If the same account code exists in the “Copy To” school level / session and accounting year, users will be prompted to overwrite or retain the existing budget. If users click [OK] button, the system will overwrite the existing budget with the copied budget.



8. a) On the contrary, if users click [Cancel] button and all the selected codes are duplicated account codes, the system will abort copying all the selected accounts.



- b) If user click [Cancel] button and the selected codes consist of non-duplicated account codes and duplicated account code in the “Copy To” school level / session and accounting year, users will be prompted to continue copying non-duplicated account codes. If users click [OK] button, only non-duplicated account codes are copied. If users click [Cancel] button, the action will be aborted.



9. If users choose to copy from Revised Budget Income and the budget in the selected school level / session and accounting year has not been approved, no record will be retrieved in the search result.

## 2.3 Draft Budget Expenditure

### 2.3.1 Prepare Budget Expenditure

#### Function Description

This function allows the users to capture the estimate of expenses, i.e. expenditures spent by different programmes in the school.

Users are required to create a budget based on the programme level. If the users want to allocate budget expenditure to programmes other than the default "Administrative Programme", the users have to create a programme code in the COA Maintenance function.

For schools with an accounting year ending in March, the budget for April to March will be split into two periods - April to August and September to March with the ratio of 5:7. Users may amend the default value of the 1<sup>st</sup> period and the amounts for 2<sup>nd</sup> period will be automatically calculated.

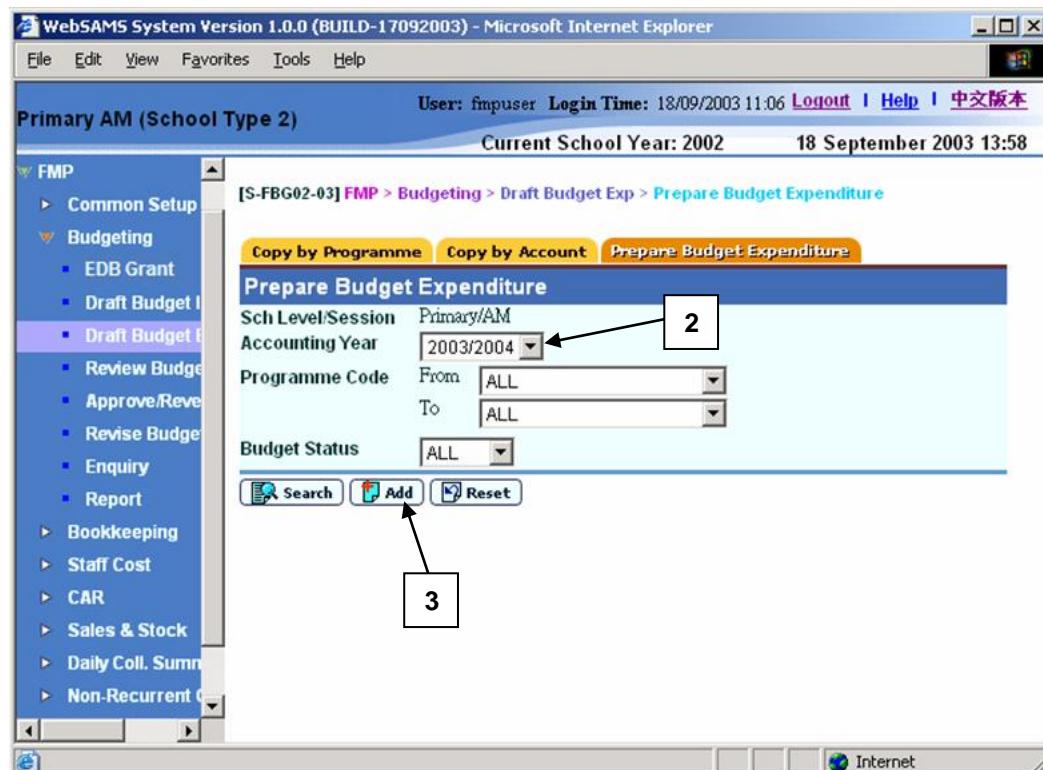
#### Pre-requisites

1. Budgeting Module must be effective.
2. An Accounting Year has been created.
3. Programme Code must exist and must be effective.
4. The Chart of Account (Source of Fund, Ledger Codes, Sub-Ledger Codes and Account Codes) has been setup.
5. Account Code must exist and must be effective.
6. To add a new budget expenditure, the budget of the selected accounting year should not exist.
7. To modify budget expenditure, the budget of the selected accounting year must exist and the budget must be in "Draft" status (i.e. has not been submitted to Principal for review).

#### User Procedures

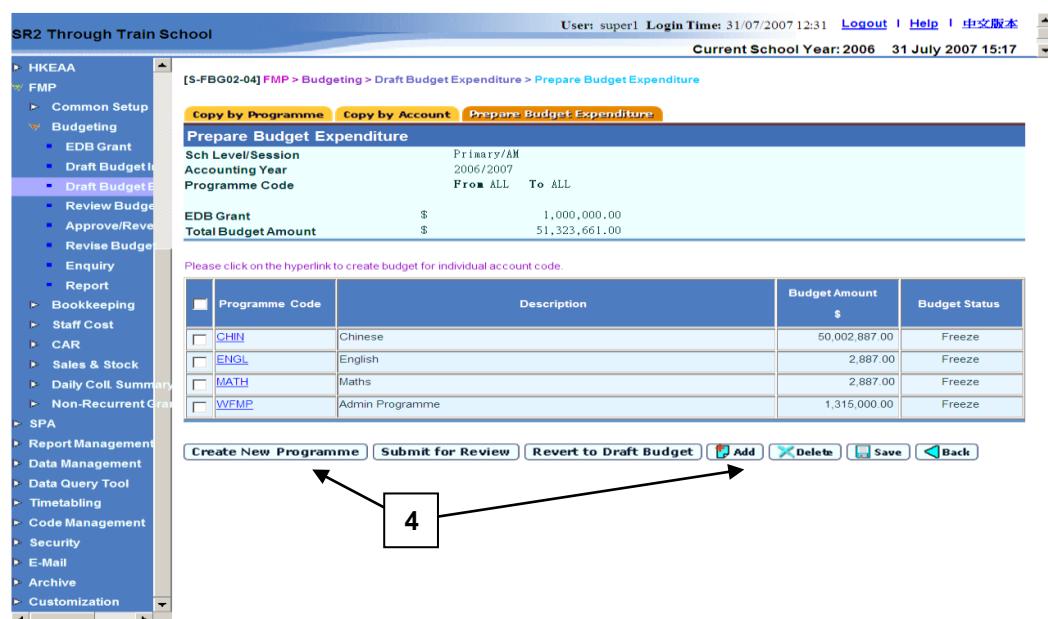
##### a) Add new budget expenditure

1. Click **[FMP] → [Budgeting] → [Draft Budget Expenditure]** from the left menu.
2. Select School Level / Session and Accounting Year. It will exclude the accounting years with an approved budget.
3. Click **[Add]** button to begin preparing a new budget. The system will list out all the existing and effective programmes with default budget amount as zero.



### Programme Level

4. If the desired programme does not exist, click [**Create New Programme**] button to create a new programme code for budget preparation. COA Maintenance window will pop up. Click [**Programme**] tab to add in new programme or change the effective status. Please refer to FMP Common Setup – COA Maintenance user manual for detail information. After creating new programmes, users can add these new programmes to the budget by pressing the [**Add**] button. Users can then prepare account code level budget for these programmes. The following is the pop up COA Maintenance window.



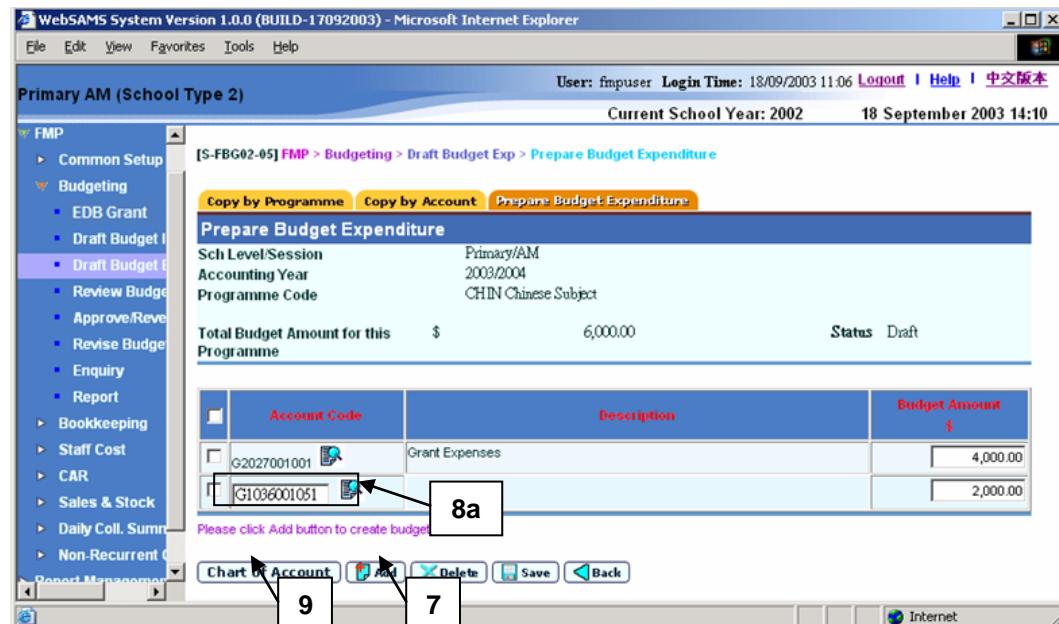


5. Click on the hyperlink of programme code to create budget expenditure. It is not necessary to add budget for all the listed programmes. Users should only prepare budgets for those relevant programmes. Those irrelevant programmes can be left out.
6. Users can remove a selected programme by clicking the [Delete] button. However, the system will only commit the changes after users press the [Save] button.

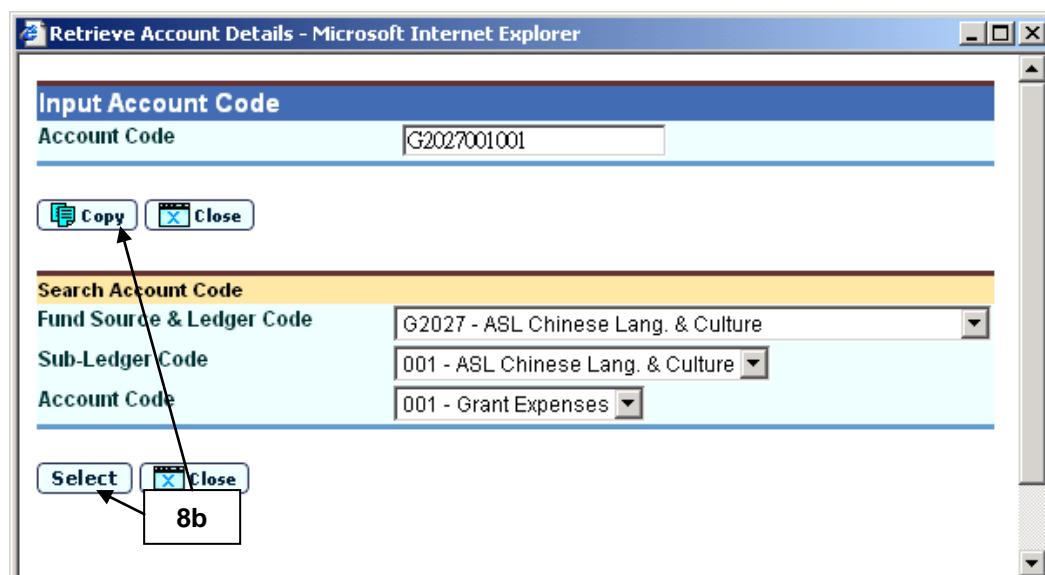
Programme Code	Description	Budget Amount	Budget Status
CHIN	Chinese	\$ 50,002,887.00	Freeze
ENGL	English	\$ 2,887.00	Freeze
MATH	Maths	\$ 2,887.00	Freeze
WFMP	Admin Programme	\$ 1,315,000.00	Freeze

### Account Code Level

7. Click [**Add**] button to add a new budget line. A blank budget line will appear.



8. a) Users can enter an account code directly, or  
 b) Users can click the search picture next to **Account Code** text box to search and copy an account code from the pop-up screen.  
 (i) Enter the account code and click [**Copy**] or [**Select**] button to copy the selected account code and return back to budget line input screen.  
 (ii) Click [**Close**] to abort and return back to budget line input screen.



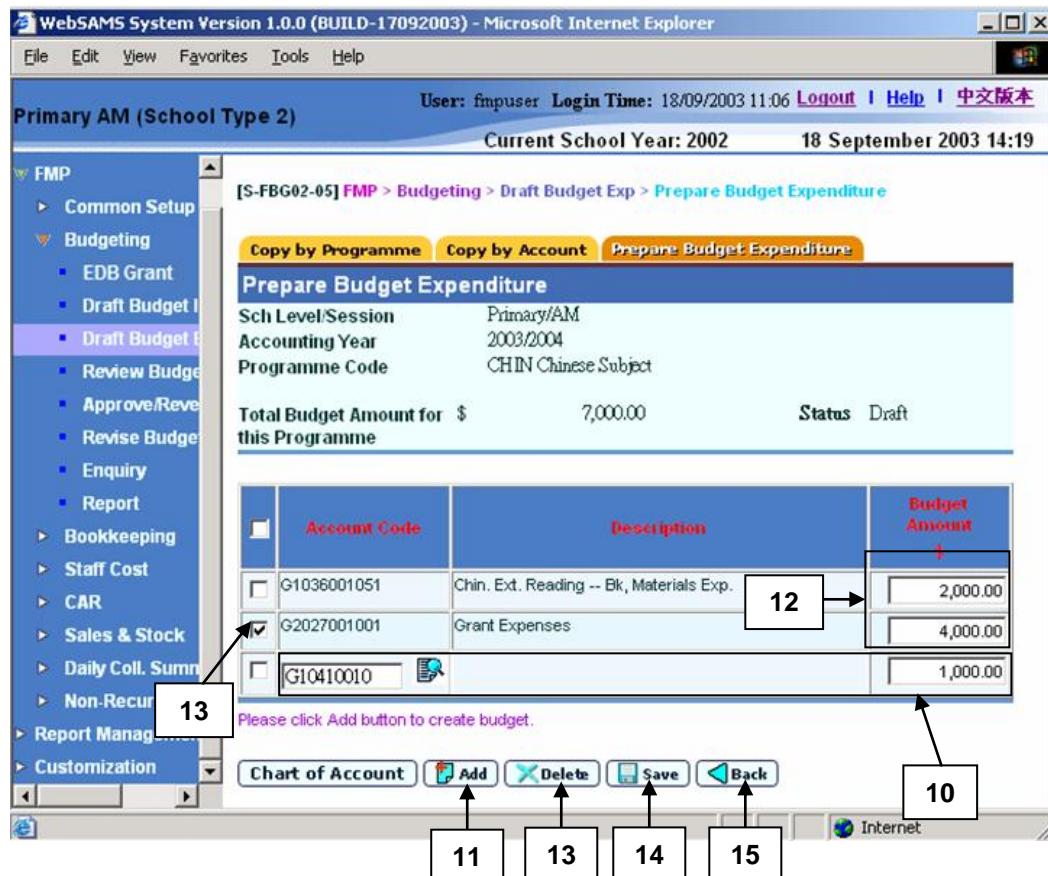
9. a) If the desired account code cannot be found, click [**Chart of Account**] button to maintain Chart of Account. COA Maintenance window will pop up. Users can create a new account code or change the effective status of an account code by using this function. There is no need to quit from filling in budget details. Please refer to **FMP Common Setup – COA Maintenance** user manual for detail information.

b) After updating the Chart of Account, click the “cross” box at top right hand corner and close the pop up window.

The screenshot shows a Microsoft Internet Explorer window with the URL <http://192.168.6.151/jsp/fcs/coa/searchAccount.do>. The title bar reads "Microsoft Internet Explorer". The main content area is titled "[S-FCS07-02] FMP > Common Setup > Chart of Account Maintenance > Account". Below this, there is a navigation bar with tabs: EDB-Defined Code, Source of Fund, Programme, Ledger, Sub-Ledger, Account (which is highlighted in yellow), and Bank In. The "Account" tab has a dropdown menu icon with the label "9b" over it. Below the tabs are several search filters: "Source of Fund Code" (ALL), "Ledger Code" (ALL), "Sub-Ledger Code" (ALL), "Account Type" (ALL), and "Account Range" (From ALL, To ALL). At the bottom of the filter section are "Search" and "Reset" buttons. Below the filters is a table with columns: Combined Account Code, English Description, Chinese Description, Effective Date (DD/MM/YYYY), and Effective Status. The table contains eight rows of account information. At the bottom of the table is a "Done" button. Above the table, there is a page navigation bar with "Page 1 of 52" and a "Bottom" link.

	Combined Account Code	English Description	Chinese Description	Effective Date (DD/MM/YYYY)	Effective Status
<input type="checkbox"/>	<a href="#">B2001501001</a>	Grant Expenses	津貼帳開支	27/01/2003	<input checked="" type="checkbox"/>
<input type="checkbox"/>	<a href="#">B2001501501</a>	Grant Income	津貼帳收入	27/01/2003	<input checked="" type="checkbox"/>
<input type="checkbox"/>	<a href="#">B2001501502</a>	Prior Year Adjustments	上年度的調整	27/01/2003	<input checked="" type="checkbox"/>
<input type="checkbox"/>	<a href="#">B2001501503</a>	Clawback/ Amount Refunded (Refundable) to EMB	回撥/須退還(已退還)教統局的款項	27/01/2003	<input checked="" type="checkbox"/>
<input type="checkbox"/>	<a href="#">B2001501504</a>	TRF from General Fund/ Subscriptions/Tong Fai A/C	由普通經費、堂費帳調撥	27/01/2003	<input checked="" type="checkbox"/>
<input type="checkbox"/>	<a href="#">B2001501505</a>	TRF between General Domain Control/Grants A/C	一般範疇統制帳與一般範疇津貼帳之互相調撥	27/01/2003	<input checked="" type="checkbox"/>
<input type="checkbox"/>	<a href="#">B2001501506</a>	TRF to Special Domain Grants A/C	調撥至特殊範疇津貼帳	27/01/2003	<input checked="" type="checkbox"/>
<input type="checkbox"/>	<a href="#">B2001502001</a>	Grant Expenses	津貼帳開支	27/01/2003	<input checked="" type="checkbox"/>

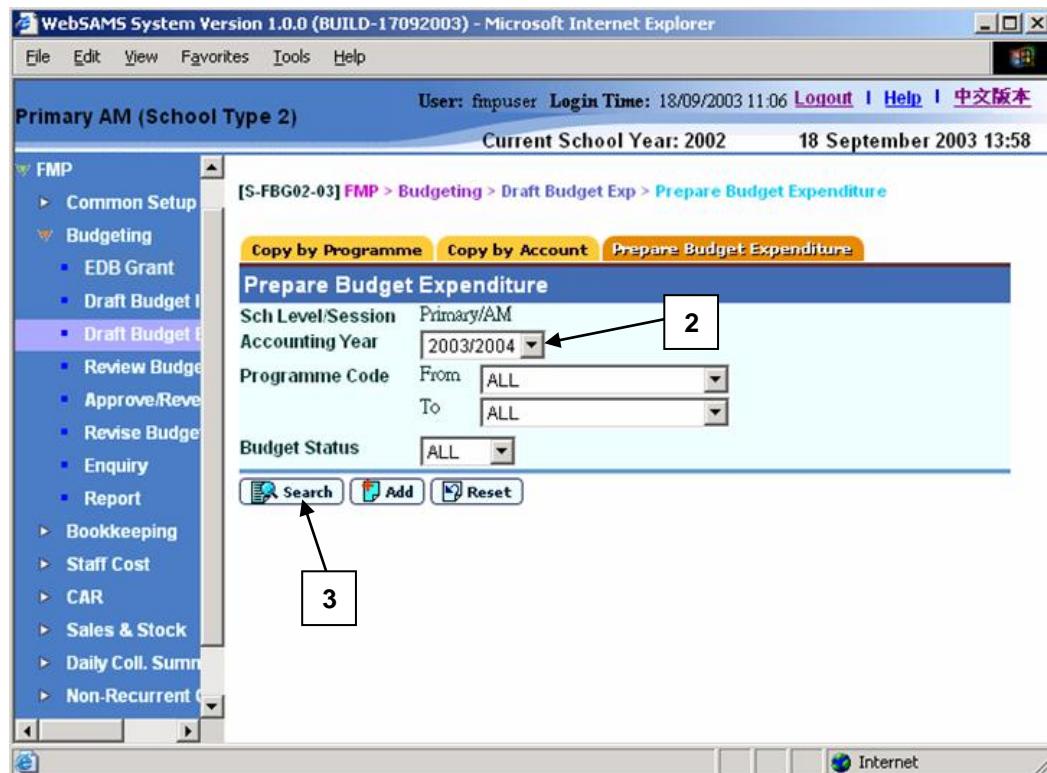
10. Fill in the **Budget Amount**. It should be greater than zero.
11. To add in more budget lines, users have to repeat steps 7 to 9.
12. To amend the budget amount, users can overwrite the original input figure.
13. If any of the budget lines is not required, users can delete budget line by selecting the checkbox next to the account code and clicking [**Delete**] button. Users can select one or more budget lines to be deleted at the same time.
14. Click [**Save**] button.
15. Click [**Back**] button to go back to the main Budget Expenditure Screen [S-FBG02-04] (i.e. Programme Level). Users can continue filling in budget expenditure for other required programmes.



b) Modify Budget Expenditure

To modify an existing budget of an accounting year, users should follow these procedures.

1. Click [FMP] → [Budgeting] → [Draft Budget Exp] from the left menu.
2. Select School Level / Session and Accounting Year. It will exclude the accounting years with an approved budget.
3. Click [Search] button to retrieve the existing budget for the selected school level / session and accounting year.



4. Follow steps 4 through 15 under “Add New Budget Expenditure” to modify the budget.

#### Post-effects

1. For adding new budget, budget will be created after saving.
2. For modifying budget, budget will be updated after saving.

#### Notes

##### General

1. If the EDB grant is entered in [S-FBG10-02] (refer to Chapter 2.1) with amount greater than zero, the system will perform a checking of the EDB grant amount against the budget amount. Upon saving, a warning message will be prompted if the budget amount exceeds the EDB grant. However, the budget will still be saved.
2. For schools with multiple school levels / sessions, users should prepare draft budget expenditure for each of the school levels / sessions separately, e.g. for bi-sessional school, users can prepare draft budget expenditure for AM session and PM session separately. For schools with one server two WebSAMS or two servers two WebSAMS, users in AM session cannot prepare draft budget expenditure for PM session or vice versa.
3. Budget can be prepared for more than one year. Users are allowed to prepare a five year forecast and print a Five-Year Forecast for Income and Expenditure (R-FBG010-E).

- After finished preparing the budget, users should submit the budget to Principal for review. Please refer to Chapter 2.3.2 “Submit Budget Expenditure” for details.

### Programme Level

- Users cannot fill in the budget amount at programme level. The system will display the total budget amount of all the budget expenditure accounts for each of the programme.
- For schools with accounting period from April to March, the budget amounts together with its corresponding 1<sup>st</sup> and 2<sup>nd</sup> periods will also be displayed.

The screenshot shows the 'Prepare Budget Expenditure' page. The top navigation bar includes 'File', 'Edit', 'View', 'Favorites', 'Tools', and 'Help'. The user information is 'User: fmpuser Login Time: 18/09/2003 10:56 Logout | Help | 中文版本'. The current school year is '2001' and the date is '18 September 2003 14:30'. The left sidebar menu is expanded to show 'FMP' and 'Budgeting' sections, with 'Draft Budget Exp' selected. The main content area shows the following data:

Sch Level/Session	Primary/AM
Accounting Year	2003/2004
Programme Code	From ALL To ALL
EDB Grant	\$ 3,000,000.00
Total Budget Amount	\$ 1,008,970,001.78
Budget Amount for 1st Period	\$ 420,445,833.94
Budget Amount for 2nd Period	\$ 588,524,167.84

Please click on the hyperlink to create budget for individual account code.

Programme Code	Description	Budget Amount \$	Budget Amount for 1st Period \$	Budget Amount for 2nd Period \$	Budget Status
CHIN	Chines Subject	80,000.00	33,333.33	46,666.67	Draft
ENGL	English Subject	100,000.00	41,666.67	58,333.33	Draft
MATH	Mathematics Subject	70,000.00	29,166.67	40,833.33	Draft
WFMP	Admin Programme	1,008,720,001.78	420,341,667.27	588,378,334.5	Review

Buttons at the bottom include 'Create New Programme', 'Submit for Review', 'Revert to Draft Budget', 'Add', 'Delete', 'Save', and 'Back'.

### Account Code Level

- For ease of reference, the total budget for the programme is also shown on the screen.
- For schools with accounting period from April to March, budget amount together with its corresponding 1<sup>st</sup> and 2<sup>nd</sup> periods will also be displayed. The system will automatically apportion the 1<sup>st</sup> period and 2<sup>nd</sup> period amount into 5:7 ratio when the budget amount is entered. User can also update the 1<sup>st</sup> period amount and the 2<sup>nd</sup> period amount will be automatically calculated by the system. A sample screen for accounting period April to March is shown below:

The screenshot shows a Microsoft Internet Explorer window for the WebSAMS system. The title bar reads "WebSAMS System Version 0.9.0 (BUILD-07112002) - Microsoft Internet Explorer". The menu bar includes File, Edit, View, Favorites, Tools, and Help. The top right corner shows the user "fmipuser", login time "18/09/2003 10:56", and links for Logout, Help, and 中文版本. The main content area has a blue header "English Name" and a breadcrumb trail "[S-FBG02-05] FMP > Budgeting > Draft Budget Exp > Prepare Budget Expenditure". Below this is a sub-header "Prepare Budget Expenditure". On the left is a navigation tree under "FMP": Common Setup, Budgeting (selected), EDB Grant, Draft Budget (selected), Review Budget, Approve/Revise, Enquiry, Report, Bookkeeping, Staff Cost, CAR, Sales & Stock, Daily Coll. Summ., Non-Recurrent C, Report Management, Customization. The central part shows budget details: Sch Level Session Primary/AM, Accounting Year 2003/2004, Programme Code ENGL English Subject. It lists Total Budget Amount for this Programme (\$100,000.00), Budget Amount for 1st Period (\$41,666.67), and Budget Amount for 2nd Period (\$58,333.33). A status indicator says "Status Draft". Below this is a table with columns Account Code, Description, Budget Amount (\$), Budget Amount for 1st Period (\$), and Budget Amount for 2nd Period (\$). Two rows are shown: G1013001001 (Grant Expenses) with amounts \$30,000.00, \$12,500.00, and \$17,500.00; and G2020001001 (Grant Expenses) with amounts \$70,000.00, \$29,166.67, and \$40,833.33. A note at the bottom says "Please click Add button to create budget." At the bottom are buttons for Chart of Account, Add, Delete, Save, and Back.

3. The system only allows the users to enter or select Expenditure Account Code when preparing the budget expenditure.
4. Negative amount is not allowed.
5. Zero amounts can be captured in the budget input screens, but it will be filtered away in the enquiry screens and all Budgeting Reports.
6. After adding new budget lines, editing budget amount or deleting budget lines, users must click [**Save**] button to save all the changes.

### 2.3.2 Submit Budget Expenditure

#### Function Description

This function allows the user to submit the budget expenditure to Principal for review.

After the programme leader or school account clerk has finished the budget expenditure preparation, the programme leader or school account clerk should submit the budget expenditure to Principal for review. Users can submit individual programme for review.

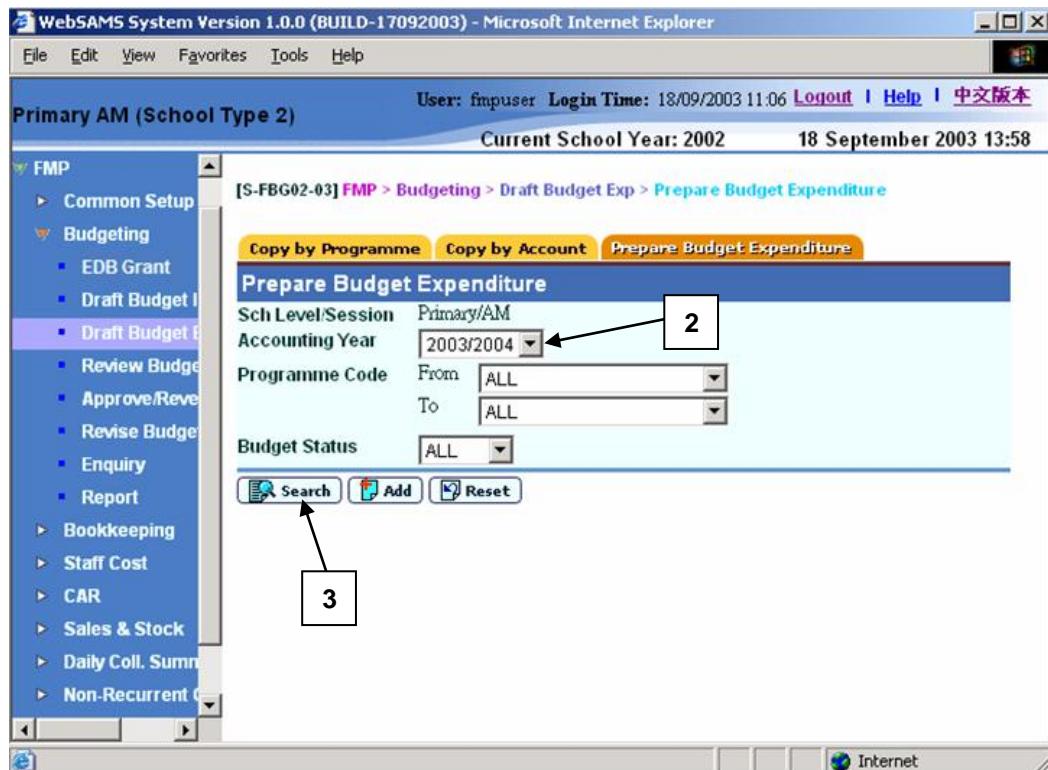
After the budget expenditure for the programmes have been submitted for review, the budget status of those selected programmes will be changed from “Draft” to “Review”. Those budget lines will be changed to display mode. No modification is allowed for these selected programmes.

#### Pre-requisites

1. Budgeting Module must be effective.
2. An Accounting Year has been created.
3. Programme Code must exist and must be effective.
4. The Chart of Account (Source of Fund, Ledger Codes, Sub-Ledger Codes and Account Codes) has been set up.
5. Account Code must exist and must be effective.
6. Budget Expenditure has been prepared and available for Principal to review.

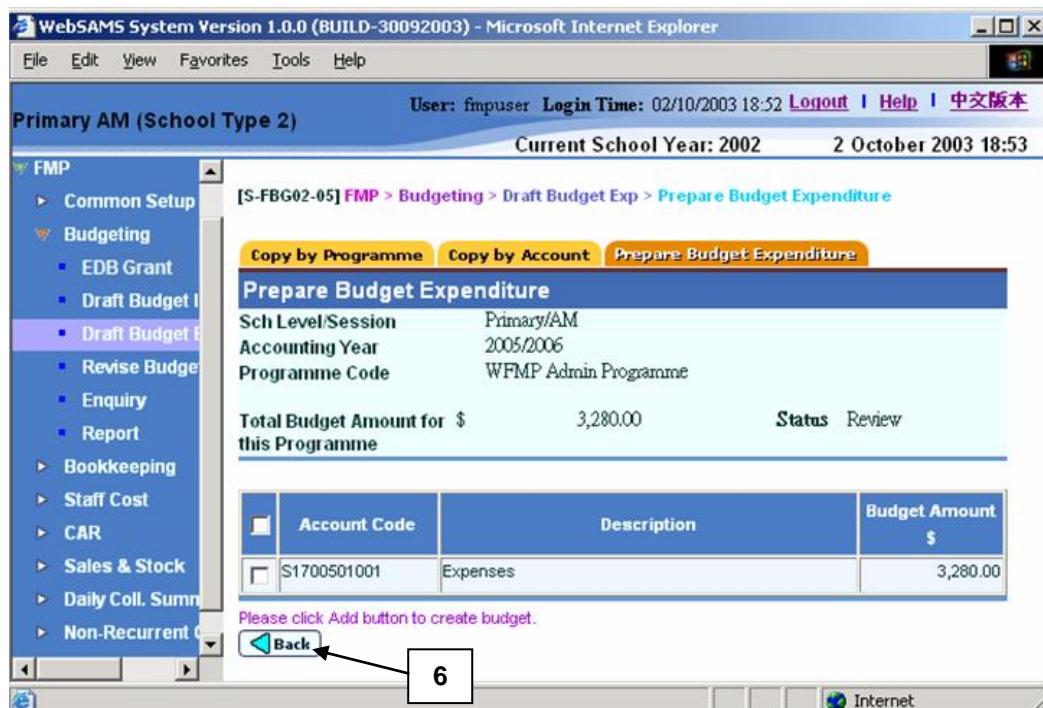
#### User Procedures

1. Click **[FMP] → [Budgeting] → [Draft Budget Expenditure]** from the left menu.
2. Select School Level / Session and Accounting Year. It will exclude the accounting years with an approved budget.
3. Click **[Search]** button to retrieve the existing budget for the selected school level / session and accounting year.



4. Select the Programme Codes to submit for Principal review. Users can select one or more programme codes to be submitted at the same time.
5. Click [Submit for Review] button to submit the draft budget expenditure to Principal for review. Those budget lines will be changed to display mode. No modification is allowed for those selected programmes. The Budget Status will be changed from Draft to Review. And the screen for account code level of this programme will display a [Back] button only.

Programme Code	Description	Budget Amount	Budget Status
CHN	Chinese Subject	\$ 6,000.00	Draft
ENGL	English Subject	\$ 10,000.00	Draft
MATH	Mathematics Subject	\$ 6,000.00	Draft
VFMPI	Admin Programme	\$ 30,000.00	Draft



6. Click **[Back]** button to return to the main screen of budget expenditure with programme level.

#### Post-effects

1. The draft budget will be submitted to Principal for review. The budget status for the programme will be changed from "Draft" to "Review". The budget line will be changed to display mode. No modification is allowed in Draft Budget Expenditure function for the budget line.

#### Notes

1. The users can revert the budget back to "Draft" status for further modification provided that the Principal has not yet frozen the budget for approval. Please refer to Chapter 2.3.3 "Revert Budget Expenditure" for details.
2. Individual programme can be selected for submission. Selected budget expenditure programme will be frozen and submitted for review.
3. For schools with multiple school levels / sessions, users should submit draft budget expenditure for each of the school levels / sessions separately, e.g. for bi-sessional school, users can submit draft budget expenditure for AM session and PM session separately. For schools with one server two WebSAMS or two servers two WebSAMS, users in AM session cannot submit draft budget expenditure for PM session or vice versa.

### 2.3.3 Revert Budget Expenditure

#### Function Description

This function allows the users to revert the submitted budget expenditure lines to the “Draft” status.

If any of the budgeted programmes requires an amendment after it has been submitted for review, the programme leader or school account clerk can revert the programme to change the budget status back to “Draft” provided that the budget has not been frozen by the Principal.

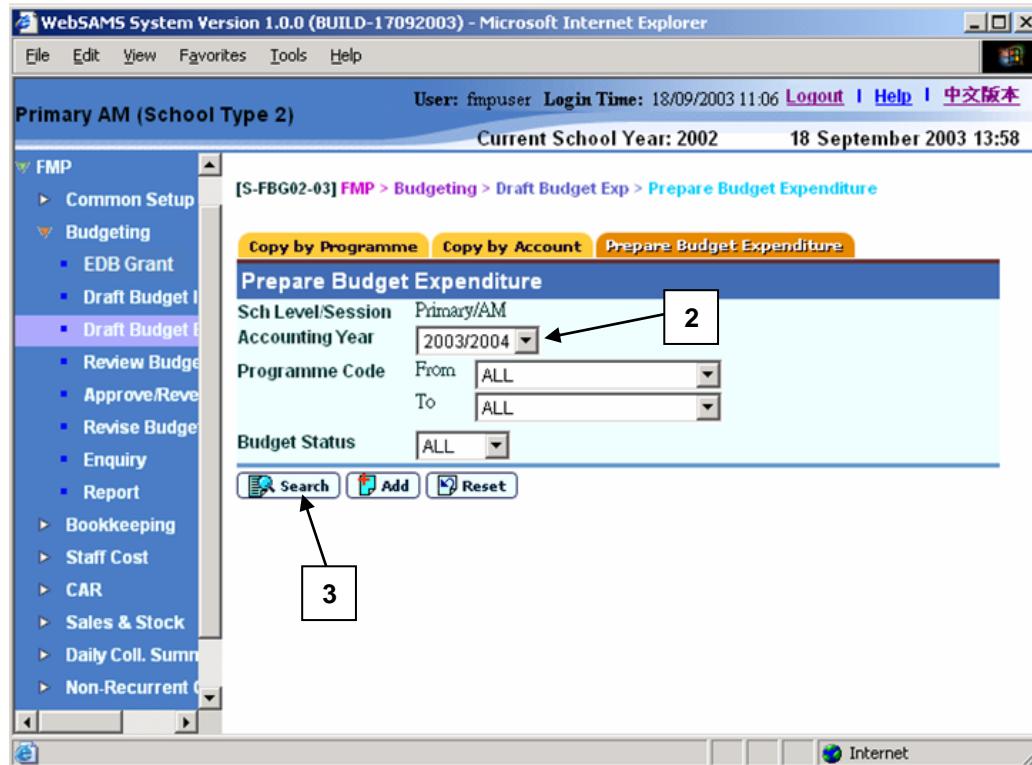
After the budget expenditure line is reverted to Draft status, the budget status will be changed from “Review” to “Draft”. The budget line will be changed from display mode back to edit mode.

#### Pre-requisites

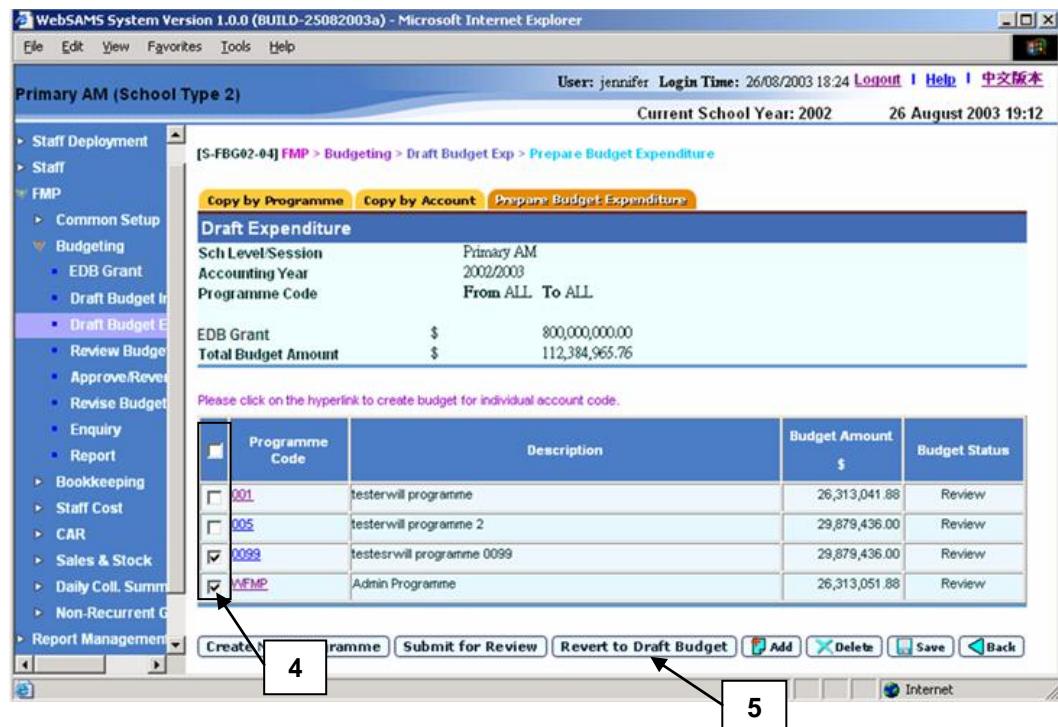
1. Budgeting Module must be effective.
2. An Accounting Year has been created.
3. Programme Code must exist and must be effective.
4. The Chart of Account (Source of Fund, Ledger Codes, Sub-Ledger Codes and Account Codes) has been set up.
5. Account Code must exist and must be effective.
6. Budget Expenditure line has been submitted to Principal for review but has not been frozen.

#### User Procedures

1. Click **[FMP] → [Budgeting] → [Draft Budget Expenditure]** from the left menu.
2. Select School Level / Session and Accounting Year. It will exclude accounting year with approved budget.
3. Click **[Search]** button to retrieve the existing budget for the selected school level / session and accounting year.



4. Select Programme Codes to revert the budget status to “Draft”. Users can select one or more programmes codes to be reverted at the same time.



5. Click the [Revert to Draft Budget] button to change the budget status back to Draft status. However, users cannot revert the budget status back to “Draft” if the status is “Freeze” (i.e. already frozen by Principal for approval).

 Post-effects

1. The selected budget expenditure lines will be reverted to Draft status. The budget expenditure lines will be changed to edit mode. User can amend the budget expenditure lines.

 Notes

1. Users can only revert the budget back to “Draft” status while the Principal is still reviewing the budget (i.e. the budget is in “Review” status).
2. After finished modifying the budget, users should follow the business flow and submit the budget to Principal for review. Please refer to Chapter 2.3.2 “Submit Budget Expenditure” for details.
3. For schools with multiple school levels / sessions, users should revert the draft budget expenditure for each of the school levels / sessions separately. E.g. for bi-sessional school, the users can revert the draft budget expenditure for AM session but the PM session will not be affected. For schools with one server two WebSAMS or two servers two WebSAMS, users in AM session cannot revert draft budget expenditure for PM session or vice versa.

### 2.3.4 Copy by Programme

#### Function Description

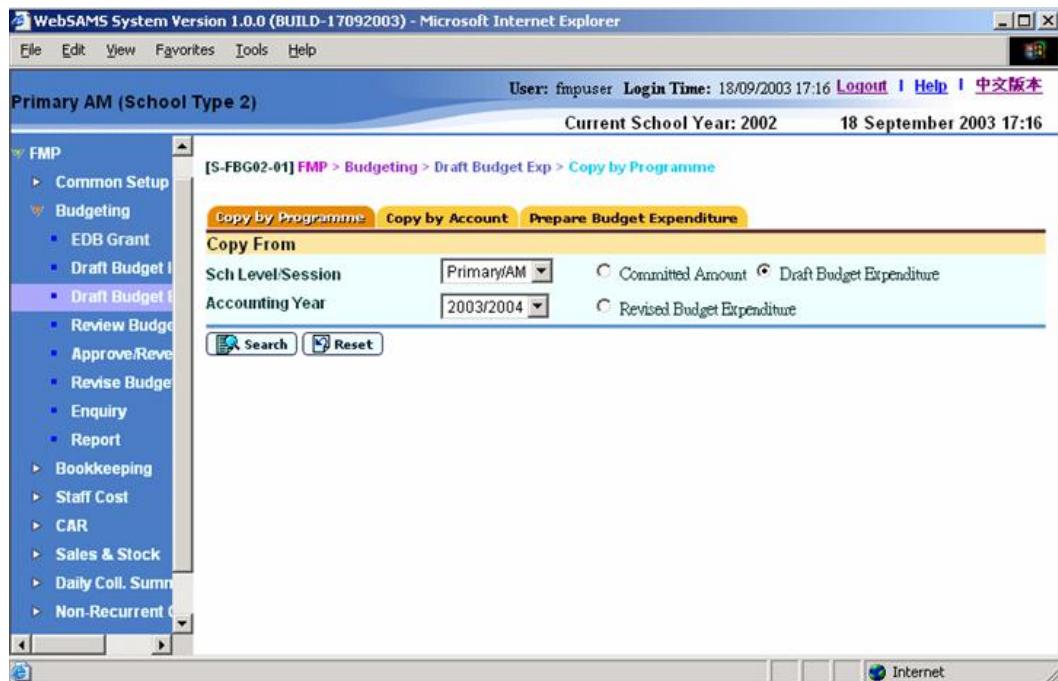
Users can create a new expenditure budget by copying the programmes of Committed Amount, Draft or Revised Budget Expenditure from one School Level / Session and Accounting Year to another School Level / Session and Accounting Year. It provides an effective and efficient means to prepare budget.

#### Pre-requisites

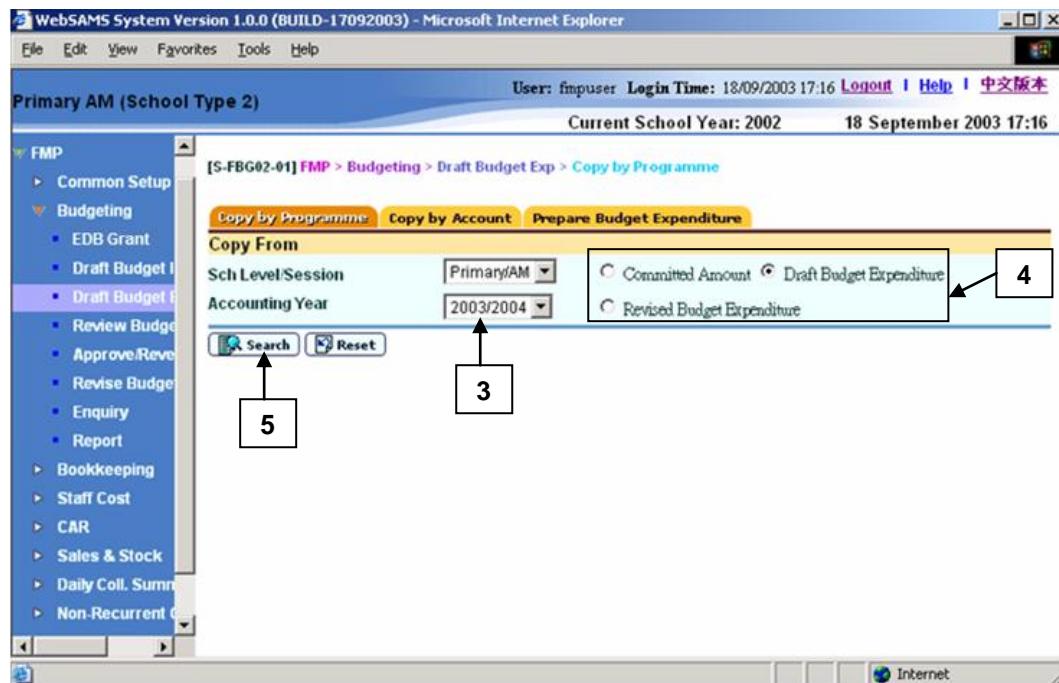
1. Budgeting Module must be effective.
2. A Draft or Revised budget has been created or Committed Amount (i.e. unposted and posted vouchers) have been paid from Bookkeeping / Staff Cost Modules.
3. The budget or committed amount for the School Level / Session and Accounting Year to be copied must contain at least one budget / accounting line.
4. To proceed with the copying function, the budget of the designated (copy to) school level / session and accounting year should not have been created or the budget is in “Draft” status.
5. The new programme code must exist and be effective in the “Copy to” School Level / Session and Accounting Year.
6. The selected budget must contain budget lines with amount greater than \$0.00. Otherwise, those budget lines with amount \$0.00 will be filtered out.

#### User Procedures

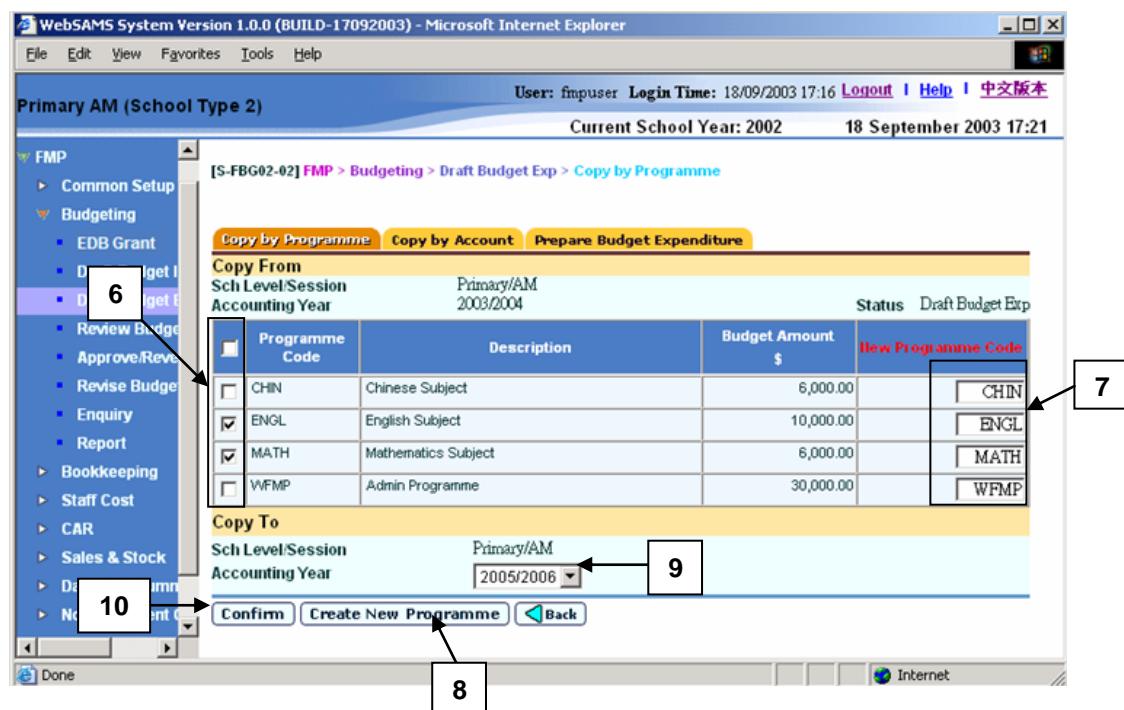
1. Click **[FMP] → [Budgeting] → [Draft Budget Exp]** from the left menu.
2. Click **[Copy by Programme]** tab. The system will bring users to **[Copy From]** screen.



3. Select School Level / Session and Accounting Year of the “Copy From” budget. Schools with single school level / session are required to select accounting year only. The School Level / Session can also be selected for bi-sessional or through train school.
4. Click one of the radio buttons to select copying from (i) Committed Amount, (ii) Draft or (iii) Revised Budget Expenditure. If users choose “Committed Amount”, unposted and posted vouchers amounts (actual expenditure) will be retrieved from Bookkeeping and Staff Cost Modules. If users choose “Draft Budget Expenditure”, budget expenditure amount will be retrieved from the draft budget of the selected school level / session and accounting year. If users choose “Revised Budget Expenditure”, budget expenditure amount will be retrieved from the revised budget (latest version of the approved budget) of the selected school level / session and accounting year.



5. Click [Search] button. The budget amounts for all programmes are shown.
6. Select the check box next to the programme code for the budget line to be copied. User can select one or more programme codes to be copied at the same time.



7. By default, the designated programme code will be the same as the selected code to be copied. Users may choose to change the designated programme code by overwriting the code in "New Programme code" textbox. The New Programme Code must be in 4 characters and exist in Chart of Account for the designated School Level / Session and Accounting Year.

8. Users can also click [**Create New Programme**] button to pop up the COA Maintenance window to create new programme. Users do not have to quit from filling in “Copy by Programme” details. For details, please refer to user manual on **Common Setup Module**. To exit from the COA pop up window, click the “cross” box at the top right hand corner.

<input type="checkbox"/>	Programme Code	English Description	Chinese Description	Effective Date (DD/MM/YYYY)	Effective Status
<input type="checkbox"/>	CHIN	Chinese Subject	中文科	01/09/2003	<input checked="" type="checkbox"/>
<input type="checkbox"/>	ENGL	English Subject	英文科	01/09/2003	<input checked="" type="checkbox"/>
<input type="checkbox"/>	MATH	Mathematics Subject	數學科	01/09/2003	<input checked="" type="checkbox"/>
<input type="checkbox"/>	WFMP	Admin Programme	Admin Programme	11/10/2002	<input checked="" type="checkbox"/>

9. Select School Level / Session and Accounting Year.
10. Click [**Confirm**] button to copy the selected programmes to the budget expenditure of the selected accounting year. Once confirmed, the system will bring users to “Prepare Budget Expenditure” screen. All the budget expenditure programmes of the designated school level / session and accounting year will be listed, including those newly copied programmes. Please refer to Chapter 2.3.1 “Prepare Budget Expenditure” for details in modifying the budget.

#### Post-effects

1. The selected programmes and its corresponding account lines will be copied over to the designated budget. The school account clerk can begin to draft the budget expenditure.

 Notes

1. If the new programme code entered does not exist or is not effective, an error validation message will appear. Users should add the new programme code or update the effective status of the programme in COA Maintenance before proceeding with the copying function.
2. The same Programme Code will be defaulted as a “New Programme Code”. But users can change another Programme Code if necessary.
3. If duplicated programme exists in the “Copy To” school level / session and accounting year, users will be prompted to overwrite or retain the budget. If users click [OK] button, the system will overwrite the existing programme and append non-duplicated programme with the copied budget.



4. On the contrary, if user click [Cancel] button, the system will prompt users that “Non-Duplicated programme codes will be copied. Are you sure to copy record(s)?”



- a) If the users click the [OK] button, the entire selected programme codes except those duplicated programme code will be copied.  
b) If users click the [Cancel] button, the system will abort copying all the selected programmes.



5. Only School Levels / Sessions and Accounting Years with budget in “Draft” status will be listed in the “Copy To” selection box.

6. For multi-school level / session schools, the expenditure accounts and programmes can be copied from one school level / session to another school level / session or another accounting year. If it is a single school level / session, the expenditure accounts and programmes can only be copied to another accounting year. For schools with one server two WebSAMS or two servers two WebSAMS, users in AM session can copy the expenditure accounts and programmes from PM session, but cannot copy the expenditure accounts and programmes to PM session.
7. For schools with accounting period from April to March, if the users select to copy from the Committed Amount, this amount represents the summation of all the unposted and posted vouchers amounts (actual expenditure) within this period. For the amount of the 1<sup>st</sup> period, it includes the unposted and posted vouchers from April to August. For the amount of the 2<sup>nd</sup> period, it includes the unposted and posted voucher from September to March.

Copy From		Sch Level/Session	Secondary/Whole Day	Status	Committed Amount
		Accounting Year	2003/2004		
Programme Code	Description	Budget Amount \$	Budget Amount for 1st Period \$	Budget Amount for 2nd Period \$	New Programme Code
WFMP	Admin Programme	31,121.98	31,121.98	0.00	WFMP

8. If the users choose to copy from Revised Budget Expenditure and the selected school level / session and accounting year budget has not been approved, no record will be retrieved in the search result.

### 2.3.5 Copy by Account

#### Function Description

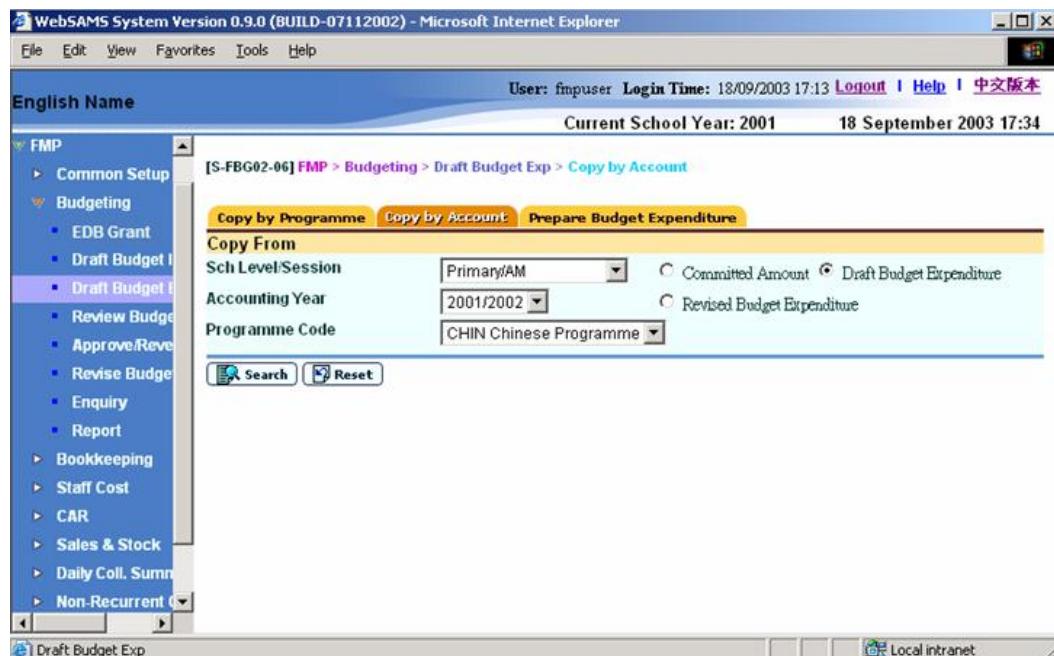
Users can create a new expenditure budget by copying accounts of the Committed Amount, Draft or Revised Budget Expenditure from one School Level / Session and Accounting Year to another School Level / Session and Accounting Year. It allows users to copy selected account codes of a programme to another programme or several programmes. It provides an effective and efficient means to prepare budget.

#### Pre-requisites

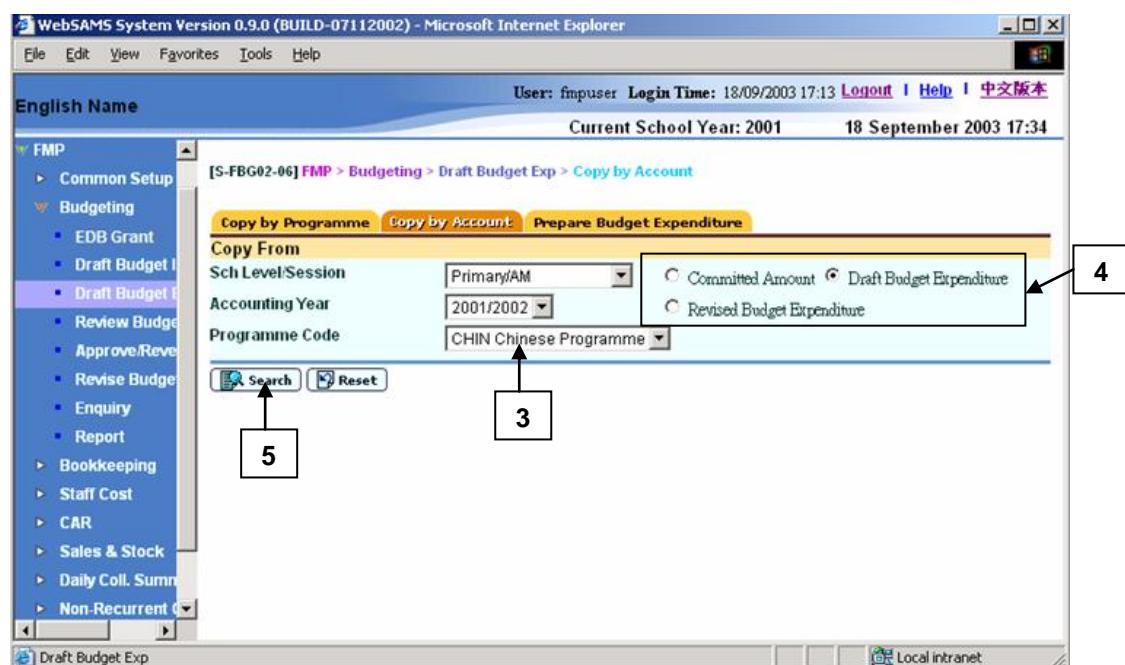
1. Budgeting Module must be effective.
2. A Draft or Revised budget has been created or Committed Amount (i.e. unposted and posted vouchers) have been paid from Bookkeeping / Staff Cost Modules.
3. The budget or committed amount for the School Level / Session and Accounting Year to be copied must contain at least one budget / accounting line.
4. To proceed with the copying function, the budget of the designated (copy to) school level / session and accounting year should not have been created or the budget is in “Draft” status.
5. The new programme code must exist and be effective in the “Copy to” School Level / Session and Accounting Year.
6. The selected budget must contain budget lines with amount greater than \$0.00. Otherwise, those budget lines with amount \$0.00 will be filtered out.

#### User Procedures

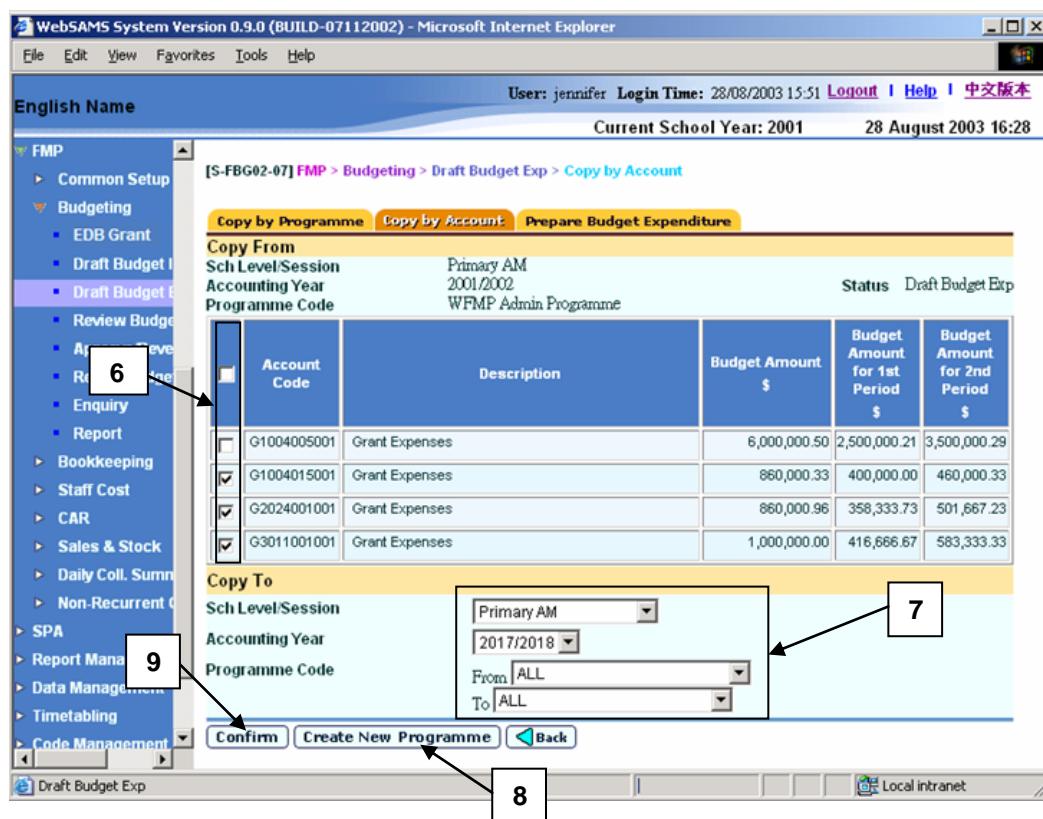
1. Click **[FMP] → [Budgeting] → [Draft Budget Exp]** from the left menu.
2. Click **[Copy by Account]** tab. The system will bring users to a **[Copy From]** screen.



3. Select School Level / Session, Accounting Year and programme code of the "Copy From" budget. Schools with single school level / session are required to select accounting year only. The School Level / Session can also be selected for bi-sessional or through train school.



4. Click one of the radio buttons to select copying from (i) Committed Amount, (ii) Draft and (iii) Revised Budget Expenditure. If users choose “Committed Amount”, the amount will consist of the summation of the unposted and posted vouchers amounts (actual expenditure) retrieved from the Bookkeeping and Staff Cost Modules. If the users choose “Draft Budget Expenditure”, budget expenditure amount will be retrieved from the draft budget of the selected school level / session and accounting year. If the users choose “Revised Budget Expenditure”, budget expenditure amount will be retrieved from the revised budget (latest revision of the approved budget) of the selected school level / session and accounting year.
5. Click [**Search**] button. The account codes with budgeted or committed amount (depends on the selection in Step 4) will be listed out.
6. Select the checkbox next to the account code. Users can select one or more budget account lines to be copied at the same time.



7. Select the designated School Level / Session and Accounting Year and a range of Programme Codes.
8. If the desired programme code does not exist in the Programme Code selection box, users can click [**Create New Programme**] button to create new programme. COA Maintenance window will pop up for the users to create new programme or update the effective status. Users are not required to quit from filling in “Copy by Account” details. For details, please refer to user manual for **Common Setup Module**.

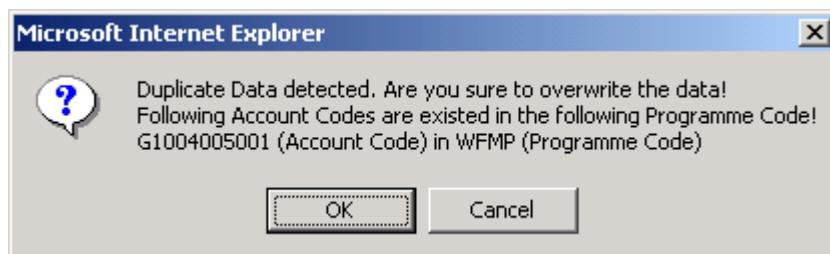
9. Click **[Confirm]** button to copy the selected budget account lines to the designated budget. Once confirmed, the system will bring users to “Prepare Budget Expenditure” screen. All the budget lines of the designated school level / session and accounting year will be listed, including those newly copied budget lines. Please refer to Chapter 2.3.1 “Prepare Budget Expenditure” for details in modifying the budget.

 Post-effects

1. The selected budget / accounting lines will be copied over to the designated budget. The school account clerk can begin to draft the budget expenditure.

 Notes

1. The selected accounts with its corresponding budget amounts will be copied.
2. Users may select an account with its corresponding amounts for copying over to several programmes.
3. \$0.00 budgeted amount will not be shown in the copying screen.
4. If the same account code exists in the “Copy To” school level / session and accounting year, users will be prompted to overwrite or retain the existing budget. If users click **[OK]** button, the system will overwrite the existing budget with the copied budget.



5. a) On the contrary, if users click **[Cancel]** button and all the selected codes are duplicated account codes, the system will abort copying all the selected accounts.  
b) If user click **[Cancel]** button and the selected codes consist of non-duplicated account codes and duplicated account code in the “Copy To” school level / session and accounting year, users will be prompted to continue copying non-duplicated account codes. If users click **[OK]** button, only non-duplicated account codes are copied. If users click **[Cancel]** button, the action will be aborted.



6. For multi school level / session schools, the expenditure accounts can be copied from one school level / session to another school level / session or another accounting year. If it is single school level / session, the expenditure accounts can be only copied to another accounting year. For schools with one server two WebSAMS or two servers two WebSAMS, users in AM session can copy the expenditure accounts from PM session, but cannot copy the expenditure accounts to PM session.
7. For schools with accounting period from April to March, if the users select to copy from Committed Amount, the committed amount representing the unposted and posted vouchers amounts (actual expenditure) will be grouped under 1<sup>st</sup> and 2<sup>nd</sup> period. For the amount of the 1<sup>st</sup> period, it includes unposted and posted vouchers from April to August. For the amount of the 2<sup>nd</sup> period, it includes unposted and posted voucher from September to March.

The screenshot shows the 'Copy by Account' interface. The left sidebar has a tree view with 'FMP' expanded, showing 'Common Setup', 'Budgeting' (selected), 'EDB Grant', 'Draft Budget I', 'Draft Budget II' (highlighted in blue), 'Review Budget', 'Approve/Revise', 'Revise Budget', 'Enquiry', 'Report', 'Bookkeeping', 'Staff Cost', 'CAR', 'Sales & Stock', 'Daily Coll. Summary', 'Non-Recurrent C...', 'Report Management'. The main area shows a breadcrumb trail: [S-FBG02-07] FMP > Budgeting > Draft Budget Exp > Copy by Account. Below is a table:

Copy From		Sch Level/Session	Secondary/Whole Day	Status		
		Accounting Year	2002/2003	Committed Amount		
		Programme Code	WFMP Admin Programme			
<input type="checkbox"/>	Account Code	Description		Budget Amount \$	Budget Amount for 1st Period \$	Budget Amount for 2nd Period \$
<input type="checkbox"/>	G1004005001	Grant Expenses		6,000.00	0.00	6,000.00

Below the table is a 'Copy To' section with dropdown menus for Sch Level/Session (Primary/AM), Accounting Year (2001/2002), and Programme Code (From ALL, To ALL). Buttons at the bottom include 'Confirm', 'Create New Programme', and 'Back'.

8. If the users choose to copy from Revised Budget Expenditure and the selected school level / session and accounting year budget has not been approved, no record will be retrieved in the search result.

## 2.4 Review Budget

### 2.4.1 Edit Budget Income

#### Function Description

This function allows Principal to review and amend the budget prepared by the school account clerk before submitting the budgeting reports for School Management Committee (SMC) to approve. Before the budget is frozen for approval, Principal can directly amend the budget. Please note that for the purpose of duties segregation, the school account clerk does not have default access rights to review budget.

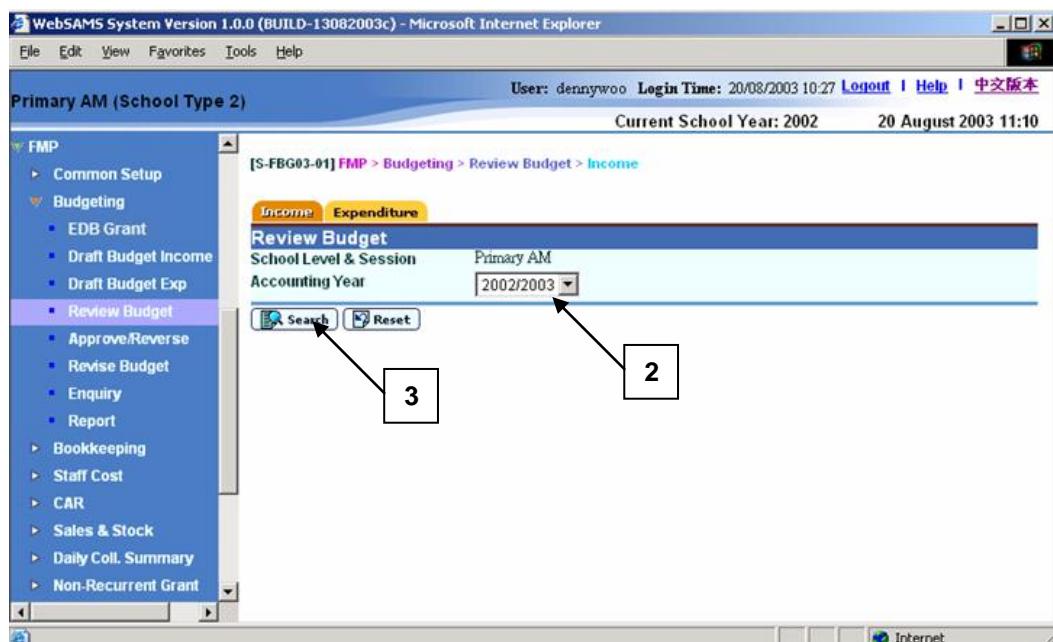
For schools with accounting year ended in March, the budget for April to March will be divided into two periods - April to August and September to March with the ratio of 5:7. Users may amend the default value of the 1<sup>st</sup> period. And the amount for 1<sup>st</sup> and 2<sup>nd</sup> period will be used for printing reports by school years.

#### Pre-requisites

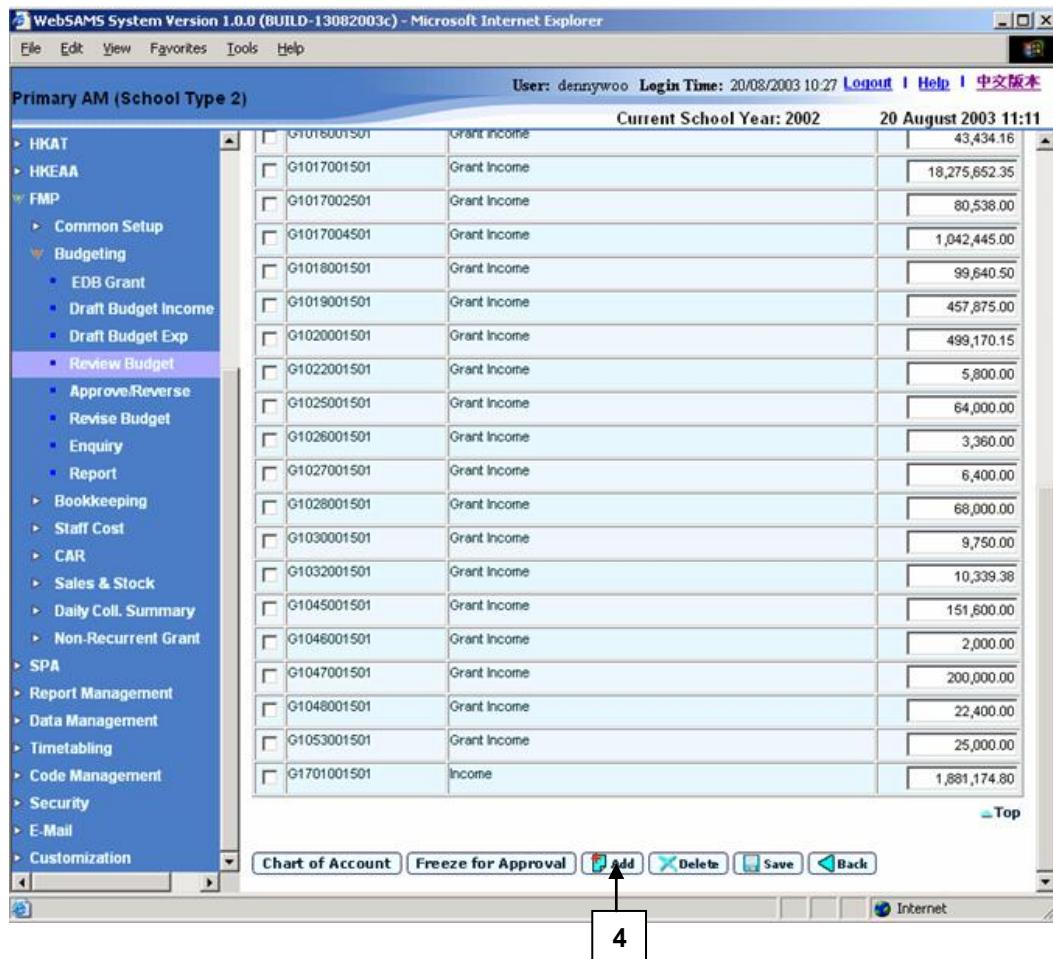
1. Draft Budget Income has been prepared and the budget has been submitted to Principal for review.
2. Budget has not yet frozen for approval.

#### User Procedures

1. Click [FMP] → [Budgeting] → [Review Budget] from the left menu.
2. Select School Level / Session and Accounting Year of the budget. Schools with single school level / session are required to select accounting year only. School Level / Session is required to be selected for bi-sessional or through train school.



3. Click [Search] button. The budget will be displayed.
4. Click [Add] button to add a new budget line. A blank line will appear.



5. a) If the desired account code cannot be found, click [Chart of Account] button to maintain Chart of Account. COA Maintenance window will pop up. Users can create a new account code or changing the effective status of an account code by using this function. No need to quit from filling in budget details. Please refer to **FMP Common Setup – COA Maintenance** user manual for detail information. A dump screen for the pop-up window is shown below.
- b) To exit from COA Maintenance, users have to click the “cross” box at the top right hand corner.

WebSAMS System Version 1.0.0 (BUILD-13082003c) - Microsoft Internet Explorer

User: dennywoo Login Time: 20/08/2003 10:27 Logout | Help | 中文版本

Primary AM (School Type 2)

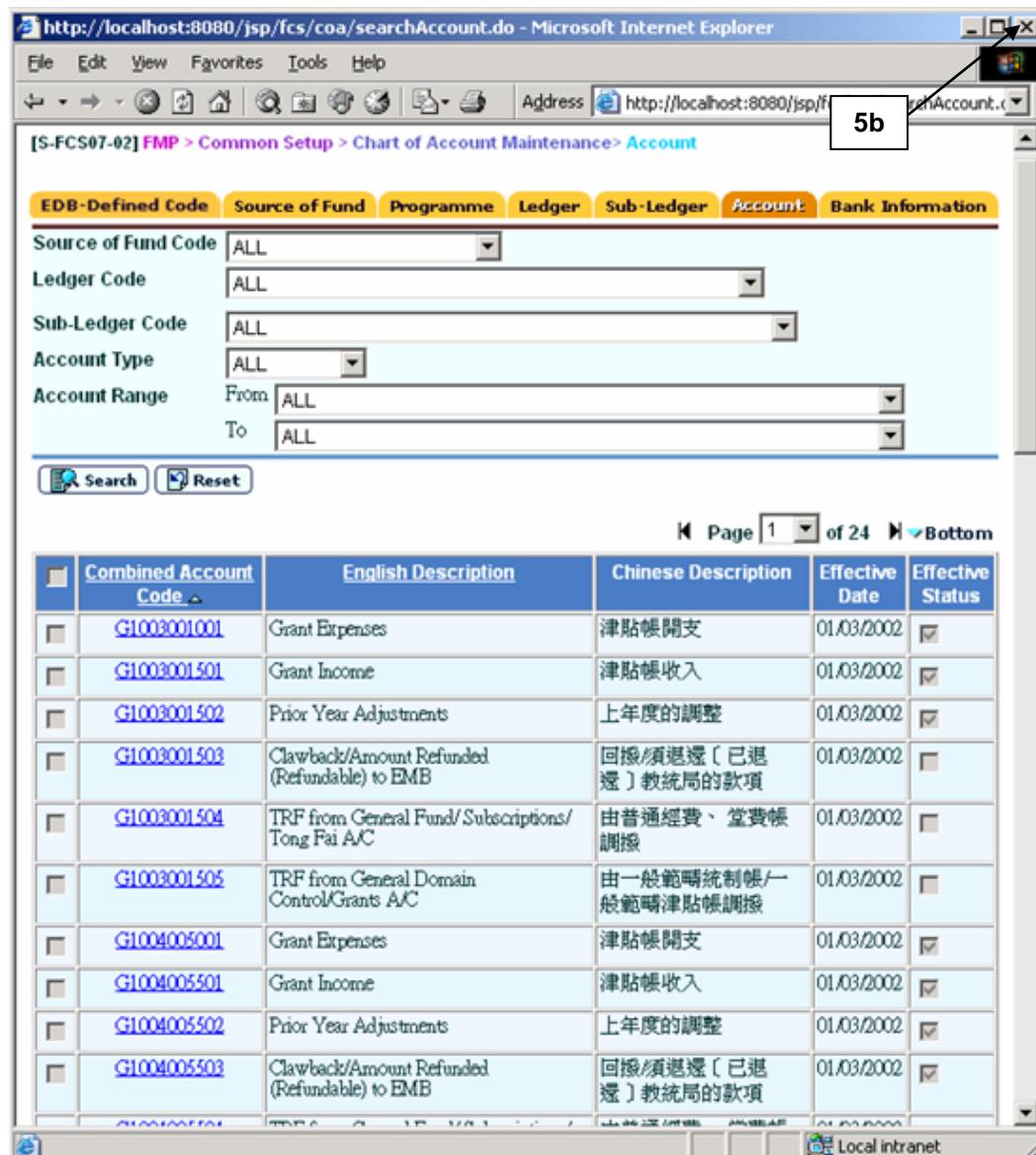
Current School Year: 2002 20 August 2003 11:11

> HKAT	G1016001501	Grant Income	43,434.16
> HKEAA	G1017001501	Grant Income	18,275,652.35
▼ FMP	G1017002501	Grant Income	80,538.00
► Common Setup	G1017004501	Grant Income	1,042,445.00
▼ Budgeting	G1018001501	Grant Income	99,840.50
■ EDB Grant	G1019001501	Grant Income	457,875.00
■ Draft Budget Income	G1020001501	Grant Income	499,170.15
■ Draft Budget Exp	G1022001501	Grant Income	5,800.00
■ Review Budget	G1025001501	Grant Income	64,000.00
■ Approve/Reverse	G1026001501	Grant Income	3,360.00
■ Revise Budget	G1027001501	Grant Income	6,400.00
■ Enquiry	G1028001501	Grant Income	68,000.00
■ Report	G1030001501	Grant Income	9,750.00
► Bookkeeping	G1032001501	Grant Income	10,339.38
► Staff Cost	G1045001501	Grant Income	151,600.00
► CAR	G1046001501	Grant Income	2,000.00
► Sales & Stock	G1047001501	Grant Income	200,000.00
► Daily Coll. Summary	G1048001501	Grant Income	22,400.00
► Non-Recurrent Grant	G1053001501	Grant Income	25,000.00
► SPA	G1701001501	Income	1,881,174.80

Top

Chart of Account   Freeze for Approval   Add   Delete   Save   Back

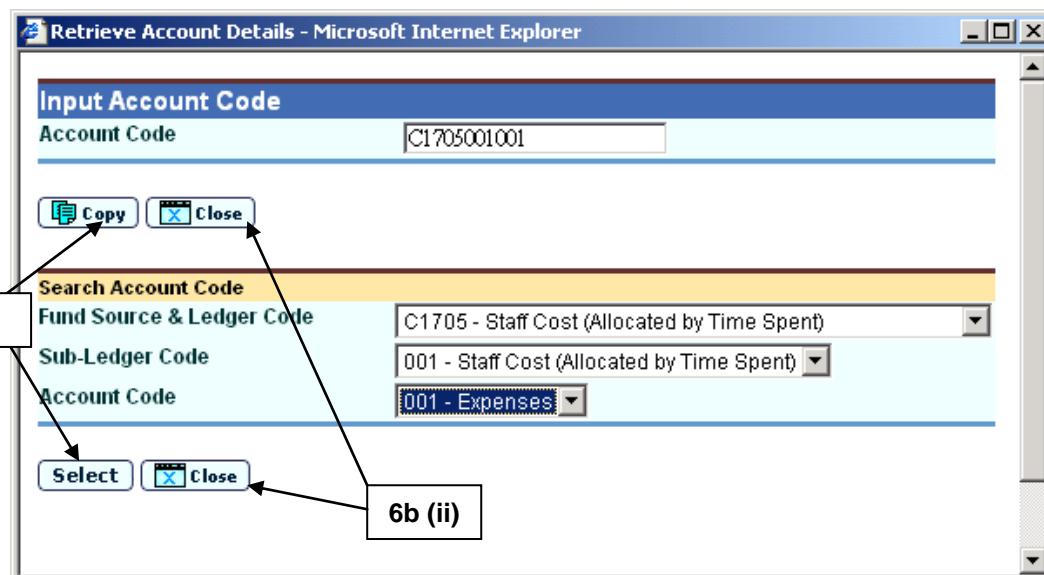
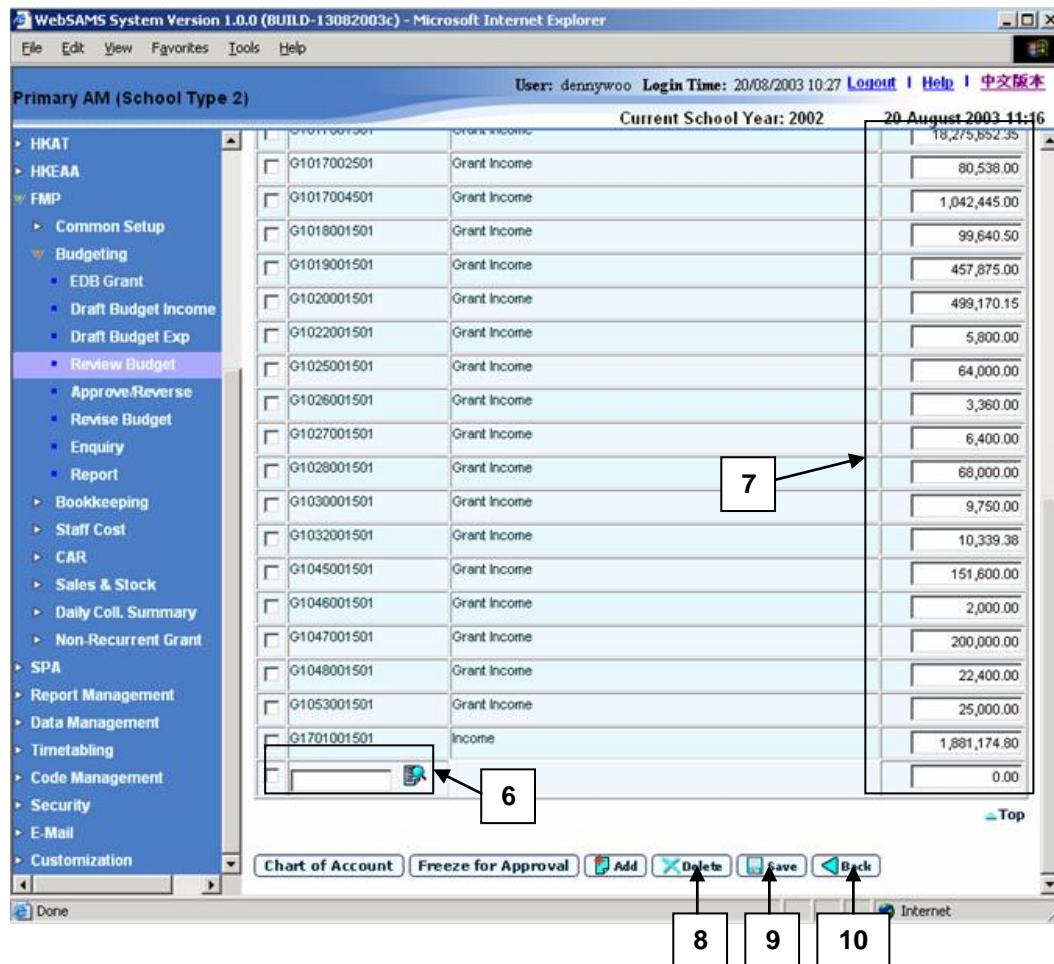
5a



The screenshot shows a Microsoft Internet Explorer window displaying the 'Chart of Account Maintenance' page. The URL is <http://localhost:8080/jsp/fcs/coa/searchAccount.do>. The page has a header with tabs: EDB-Defined Code, Source of Fund, Programme, Ledger, Sub-Ledger, Account, and Bank Information. The 'Account' tab is selected. Below the tabs are dropdown menus for Source of Fund Code (ALL), Ledger Code (ALL), Sub-Ledger Code (ALL), Account Type (ALL), and Account Range (From ALL, To ALL). There are 'Search' and 'Reset' buttons. A table below lists account codes with columns: Combined Account Code, English Description, Chinese Description, Effective Date, and Effective Status. The table contains 10 rows of data. At the bottom of the page, there is a footer bar with icons and the text 'Local intranet'.

Combined Account Code	English Description	Chinese Description	Effective Date	Effective Status
G1003001001	Grant Expenses	津貼帳開支	01/03/2002	<input checked="" type="checkbox"/>
G1003001501	Grant Income	津貼帳收入	01/03/2002	<input checked="" type="checkbox"/>
G1003001502	Prior Year Adjustments	上年度的調整	01/03/2002	<input checked="" type="checkbox"/>
G1003001503	Clawback/Amount Refunded (Refundable) to EMB	回撥/須退還〔已退還〕教統局的款項	01/03/2002	<input type="checkbox"/>
G1003001504	TRF from General Fund/Subscriptions/Tong Fai A/C	由普通經費、堂費帳調撥	01/03/2002	<input type="checkbox"/>
G1003001505	TRF from General Domain Control/Grants A/C	由一般範疇統制帳/一般範疇津貼帳調撥	01/03/2002	<input type="checkbox"/>
G1004005001	Grant Expenses	津貼帳開支	01/03/2002	<input checked="" type="checkbox"/>
G1004005501	Grant Income	津貼帳收入	01/03/2002	<input checked="" type="checkbox"/>
G1004005502	Prior Year Adjustments	上年度的調整	01/03/2002	<input checked="" type="checkbox"/>
G1004005503	Clawback/Amount Refunded (Refundable) to EMB	回撥/須退還〔已退還〕教統局的款項	01/03/2002	<input checked="" type="checkbox"/>

6. a) Users can enter an account code directly, or
- b) Users can click the search picture next to **Account Code** text box to search and copy an account code from the pop-up screen.
  - (i) Click [**Copy**] or [**Select**] button to copy the account code and return back to budget line input screen.
  - (ii) Click [**Close**] to abort and return back to budget line input screen.



7. To amend the budget amount, users can overwrite the original input figure.
8. If any of the budget lines is not required, users can delete budget line by selecting the checkbox next to the account code and click [Delete] button. Users can select one or more budget lines to be deleted at the same time.
9. Click [Save] button to save all the changes, or

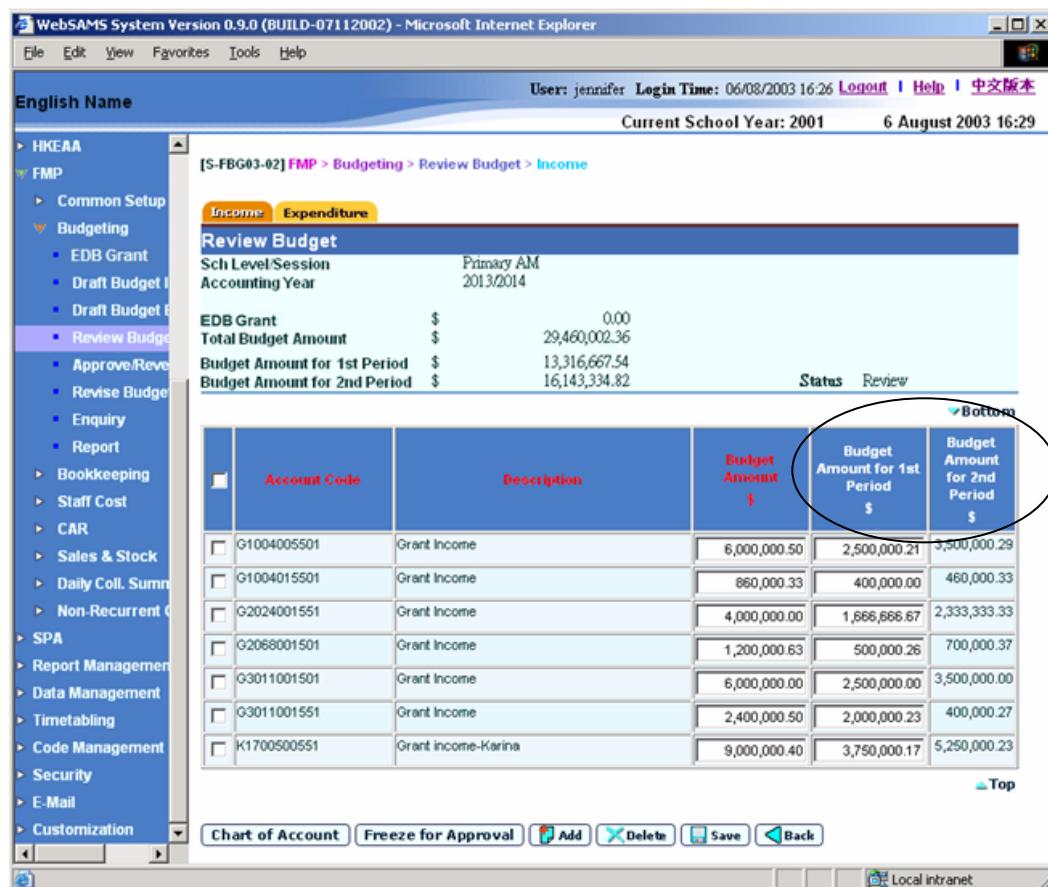
10. Click [**Back**] button to return back to Review Budget Income search page without saving the record.

 Post-effects

1. The budget will be saved with all the changes.
2. After the Principal has finished reviewing the budget, the Principal can freeze the budget.

 Notes

1. Users can remove a selected budget line by clicking the [**Delete**] button. However, the system will only confirm the deletion after users press the [**Save**] button.
2. For school with accounting period from April to March, the budgeted amount split into 1<sup>st</sup> and 2<sup>nd</sup> periods will also be displayed. The system will automatically apportion the 1<sup>st</sup> period and 2<sup>nd</sup> period amount into 5:7 ratio once the budget amount has been entered. Users can also update the 1<sup>st</sup> period amount and the 2<sup>nd</sup> period amount will then be automatically calculated by the system. A sample screen for accounting period April to March is shown below:



The screenshot shows the 'Review Budget > Income' section of the WebSAMS system. The main content area displays the following table:

	Account Code	Description	Budget Amount	Budget Amount for 1st Period	Budget Amount for 2nd Period
<input type="checkbox"/>	G1004005501	Grant Income	\$ 6,000,000.50	\$ 2,500,000.21	\$ 3,500,000.29
<input type="checkbox"/>	G1004015501	Grant Income	\$ 860,000.33	\$ 400,000.00	\$ 460,000.33
<input type="checkbox"/>	G2024001551	Grant Income	\$ 4,000,000.00	\$ 1,666,666.67	\$ 2,333,333.33
<input type="checkbox"/>	G2068001501	Grant Income	\$ 1,200,000.63	\$ 500,000.26	\$ 700,000.37
<input type="checkbox"/>	G3011001501	Grant Income	\$ 6,000,000.00	\$ 2,500,000.00	\$ 3,500,000.00
<input type="checkbox"/>	G3011001551	Grant Income	\$ 2,400,000.50	\$ 2,000,000.23	\$ 400,000.27
<input type="checkbox"/>	K1700500551	Grant Income-Karina	\$ 9,000,000.40	\$ 3,750,000.17	\$ 5,250,000.23

3. If the EDB grant is entered in [S-FBG10-02], the system will perform a checking of EDB grant amount against the budget amount. Upon saving, a warning message will be prompted if the budget amount exceeds the EDB grant. Budget will still be saved.
4. Budget can be prepared for more than one year. Users are also allowed to prepare a five-year budget forecast and print “Five Year Forecast for Income and Expenditure Report” (R-FBG10-E).
5. Users can only enter Income Account Code.
6. Negative amount is not allowed.
7. Zero amount can be captured in the budget input screens, but it will be filtered in enquiry screens and all Budgeting Reports.
8. For schools with multiple school levels / sessions, users should review budget income for each of the school levels / sessions separately, e.g. for bi-sessional school, users can review budget income for AM session and PM session separately. For schools with one server two WebSAMS or two servers two WebSAMS, users in AM session cannot review budget income for PM session or vice versa.

#### 2.4.2 Freeze Budget Income for Approval

##### Function Description

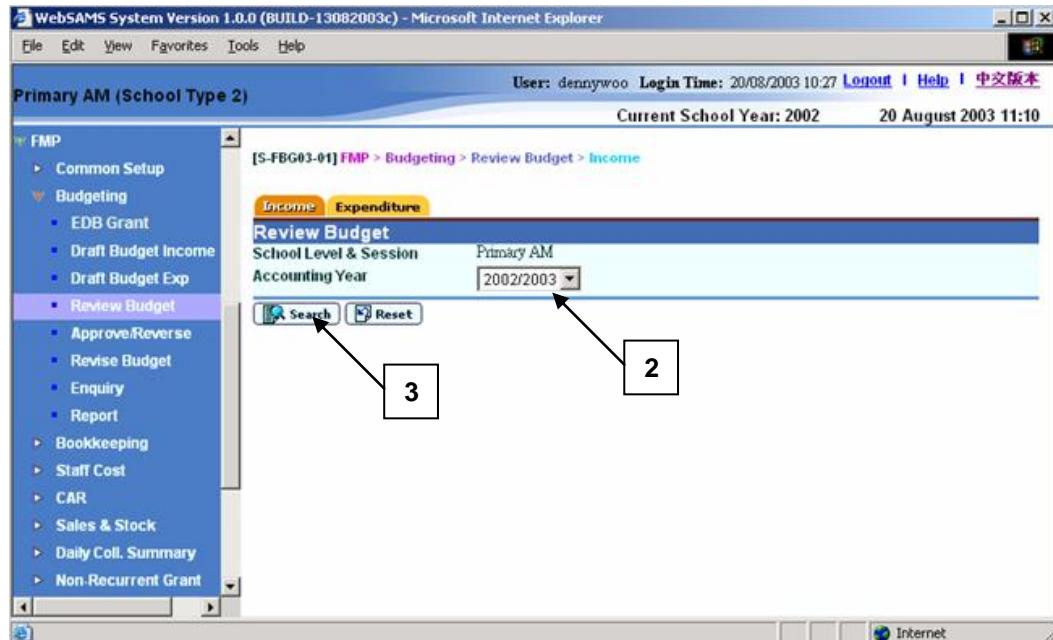
This function allows the Principal to freeze the budget prepared by the school account clerk and to submit the budgeting reports for School Management Committee's (SMC) approval. After the budget is frozen for approval, the budget cannot be amended. Please note that for the purpose of duties segregation, the school account clerk does not have default access rights to freeze the budget.

##### Pre-requisites

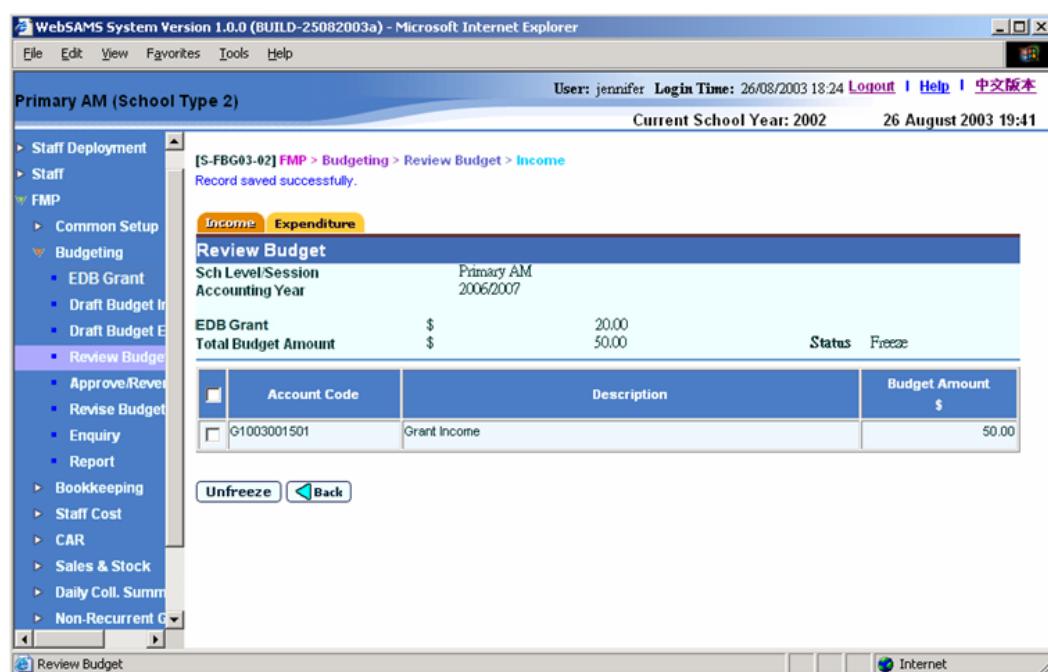
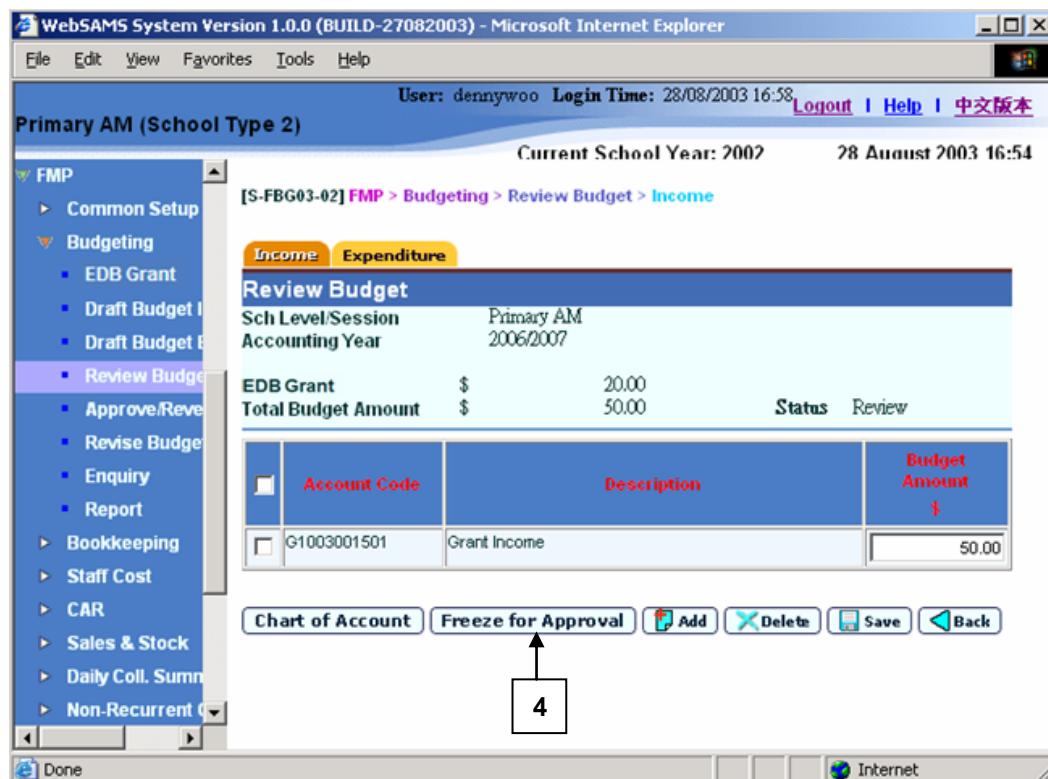
1. Draft Budget Income has been prepared and the budget has been submitted to Principal for review.
2. Budget has not yet frozen for approval.

##### User Procedures

1. Click **[FMP] → [Budgeting] → [Review Budget]** from the left menu.
2. Select School Level / Session and Accounting Year of the budget. Schools with single school level / session are required to select accounting year only. School Level / Session is required to be selected for bi-sessional or through train school.



3. Click **[Search]** button. The budget will be retrieved.
4. Click **[Freeze for Approval]** button to freeze the budget for School Management Committee's approval. The budget will be changed to display mode. Only **[Back]** and **[Unfreeze]** buttons will appear on the screen.



 Post-effects

1. The status for the selected budget Income will be updated to “Freeze”. Users cannot edit the budget once it is frozen. The relevant reports can be printed out for submission to SMC. Users cannot revert the budget status back to “Draft” under Draft Budget Income function if the budget has been frozen.

 Notes

1. Once the budget is frozen, the budget screen will be changed to display mode and no further modification is allowed.
2. All the accounts in the selected budget income will be frozen and submitted for SMC’s approval. No individual accounts can be selected for submission.
3. Users can unfreeze the budget to “Submit” status for further modification. Please refer to Chapter 2.4.3 “Unfreeze Budget Income” for details.
4. For schools with multiple school levels / sessions, users should freeze budget income for each of the school levels / sessions separately, e.g. for bi-sessional school, users can freeze budget income for AM session and PM session separately. For schools with one server two WebSAMS or two servers two WebSAMS, users in AM session cannot freeze budget income for PM session or vice versa.

### 2.4.3 Unfreeze Budget Income

#### Function Description

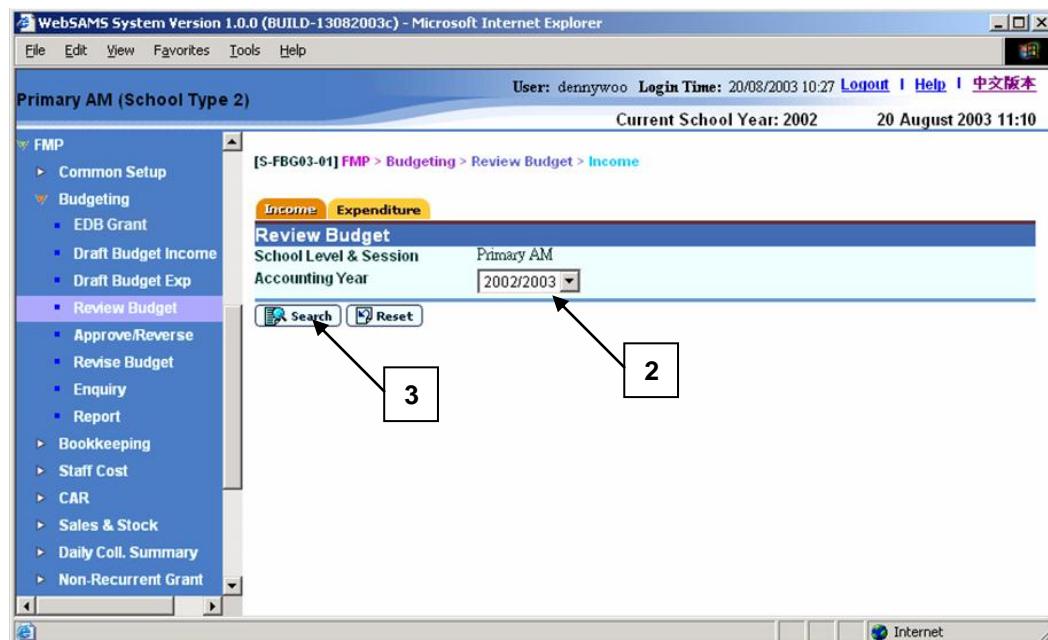
This function allows the Principal to unfreeze the frozen budget for further modification. After the budget has been unfrozen, Principal can directly amend the budget. The budget status will be changed from “Freeze” to “Review”. The budget screen will be changed from display mode to edit mode.

#### Pre-requisites

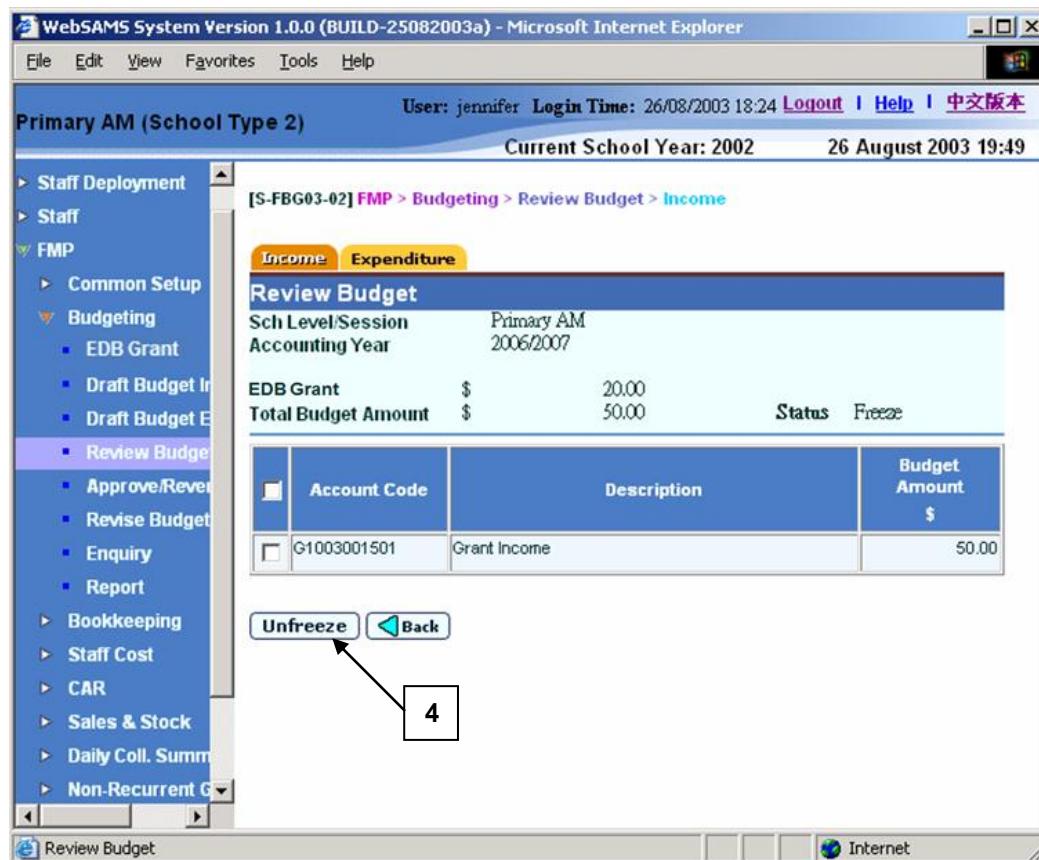
Budget Income has been frozen and the budget has not been approved.

#### User Procedures

1. Click [**FMP**] → [**Budgeting**] → [**Review Budget**] from the left menu.
2. Select School Level / Session and Accounting Year of the budget. Schools with single school level / session are required to select accounting year only. The School Level / Session are required to be selected for bi-sessional or through train school.



3. Click [**Search**] button. The budget will be retrieved.
4. Click [**Unfreeze**] button to allow users to modify the budget again. The Budget Status will be changed from “Freeze” to “Review”.



## Post-effects

1. The status for budget income will be changed from “Freeze” to “Review”. Budget screen will be changed from display mode to edit mode. Users can make further amendments.

## Notes

1. Budget income can only be unfrozen if the budget status has been frozen (i.e. budget status “Freeze”) and the budget has not been approved.
2. All the accounts in the selected budget income will be unfrozen. No individual accounts can be selected.
3. After finished modifying the budget, users should follow the business flow and freeze the budget. Please refer to Chapter 2.4.2 “Freeze Budget Income for Approval” for details.
4. For schools with multiple school levels / sessions, users should unfreeze budget income for each of the school levels / sessions separately, e.g. for bi-sessional school, users can unfreeze budget income for AM session and PM session separately. For schools with one server two WebSAMS or two servers two WebSAMS, users in AM session cannot unfreeze budget income for PM session or vice versa.

#### 2.4.4 Edit Budget Expenditure

##### Function Description

This function allows the Principal to review and amend the budget prepared by the programme leader or school account clerk and submit the budgeting reports for School Management Committee (SMC) approval. Before the budget is frozen for approval, the Principal can directly amend the budget. Please note that for the purpose of duties segregation, the school account clerk does not have default access rights to freeze the budget.

For schools with accounting year ended in March, the budget for April to March will be divided into two periods - April to August and September to March with the ratio of 5:7. Users may amend the default value of the 1<sup>st</sup> period and the amount for 1<sup>st</sup> and 2<sup>nd</sup> period will be used for printing reports by school years.

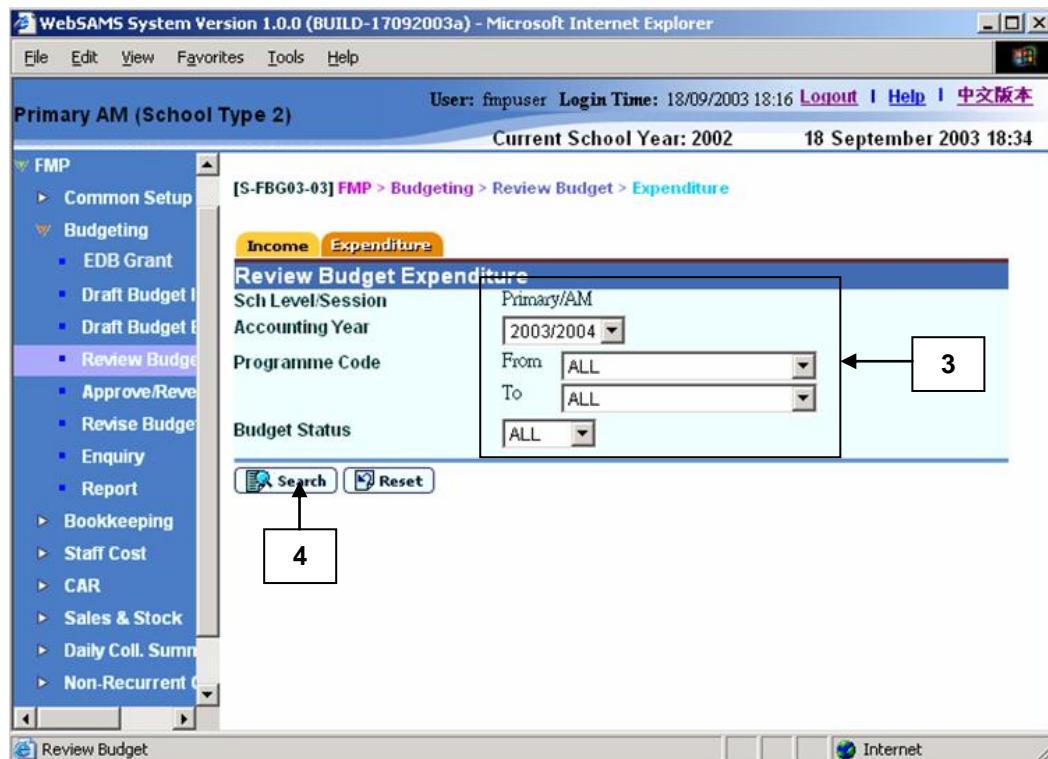
##### Pre-requisites

1. Draft Budget Expenditure has been prepared and the budget has been submitted to Principal for review.
2. Budget has not yet frozen for approval.

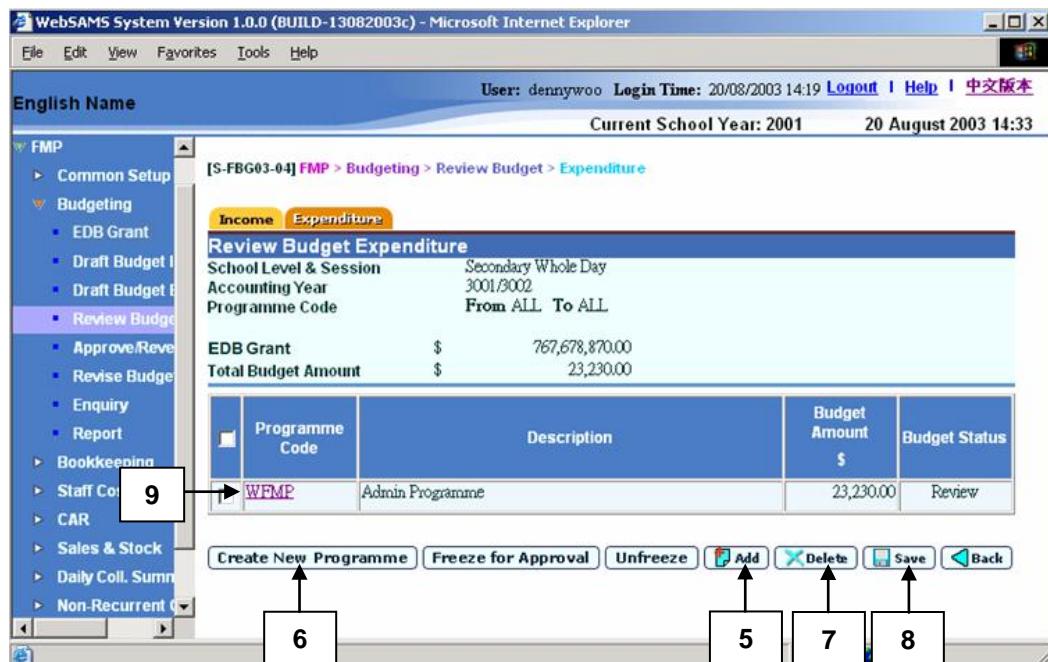
##### User Procedures

###### Programme Level

1. Click **[FMP] → [Budgeting] → [Review Budget]** from the left menu.
2. Click **[Expenditure]** tab.
3. Select School Level / Session and Accounting Year of the budget. Schools with single school level / session are required to select accounting year only. The School Level / Session is required to be selected for bi-sessional or through train school.



4. Click [**Search**] button. The budget will be retrieved.
5. Click [**Add**] button to add an existing programme and press [**Save**] button.



6. If the desired programme code cannot be found, click [**Create New Programme**] button to maintain programme. COA Maintenance window will pop up. Users can create a new programme code or changing the effective status of a programme code by using this function. Please refer to **FMP Common Setup – COA Maintenance** user manual for detail information. A dump screen for the pop-up window is shown below. To exit from COA Maintenance, users have to click the “cross” box at the top right hand corner.

[S-FCS04-02] FMP > Common Setup > Chart of Account Maintenance > Programme

EDB-Defined Code   Source of Fund   Programme   Ledger   Sub-Ledger   Account   Bank Information																																		
Sch Level/Session	Primary/AM																																	
Accounting Year (YYYY/YYYY)	2003/2004																																	
<input type="button" value="Search"/> <input type="button" value="Reset"/>																																		
<table border="1"> <thead> <tr> <th><input type="checkbox"/></th> <th>Programme Code</th> <th>English Description</th> <th>Chinese Description</th> <th>Effective Date (DD/MM/YYYY)</th> <th>Effective Status</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td>CHIN</td> <td>Chinese Subject</td> <td>中文科</td> <td>01/09/2003</td> <td><input checked="" type="checkbox"/></td> </tr> <tr> <td><input type="checkbox"/></td> <td>ENGL</td> <td>English Subject</td> <td>英文科</td> <td>01/09/2003</td> <td><input checked="" type="checkbox"/></td> </tr> <tr> <td><input type="checkbox"/></td> <td>MATH</td> <td>Mathematics Subject</td> <td>數學科</td> <td>01/09/2003</td> <td><input checked="" type="checkbox"/></td> </tr> <tr> <td><input type="checkbox"/></td> <td>WFMP</td> <td>Admin Programme</td> <td>Admin Programme</td> <td>11/10/2002</td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>					<input type="checkbox"/>	Programme Code	English Description	Chinese Description	Effective Date (DD/MM/YYYY)	Effective Status	<input type="checkbox"/>	CHIN	Chinese Subject	中文科	01/09/2003	<input checked="" type="checkbox"/>	<input type="checkbox"/>	ENGL	English Subject	英文科	01/09/2003	<input checked="" type="checkbox"/>	<input type="checkbox"/>	MATH	Mathematics Subject	數學科	01/09/2003	<input checked="" type="checkbox"/>	<input type="checkbox"/>	WFMP	Admin Programme	Admin Programme	11/10/2002	<input checked="" type="checkbox"/>
<input type="checkbox"/>	Programme Code	English Description	Chinese Description	Effective Date (DD/MM/YYYY)	Effective Status																													
<input type="checkbox"/>	CHIN	Chinese Subject	中文科	01/09/2003	<input checked="" type="checkbox"/>																													
<input type="checkbox"/>	ENGL	English Subject	英文科	01/09/2003	<input checked="" type="checkbox"/>																													
<input type="checkbox"/>	MATH	Mathematics Subject	數學科	01/09/2003	<input checked="" type="checkbox"/>																													
<input type="checkbox"/>	WFMP	Admin Programme	Admin Programme	11/10/2002	<input checked="" type="checkbox"/>																													
<input type="button" value="Add"/> <input type="button" value="Copy to"/> <input type="button" value="Delete"/>																																		

7. If any of the budget lines is not required, users can delete budget line by selecting the checkbox next to the programme code and click [Delete] button. Users can select one or more budget lines to be deleted at the same time.
8. Click [Save] button to save all the changes.
9. Click on the hyperlink of programme code to create budget expenditure at account code level.

### Account Code Level

10. Click [Add] button to add a new budget line. A blank line will appear.

User: dennywoo Login Time: 20/08/2003 14:19 Logout | Help | 中文版本

Current School Year: 2001 20 August 2003 14:46

FMP

- Common Setup
- Budgeting
  - EDB Grant
  - Draft Budget I
  - Draft Budget II
  - Review Budget
  - Approve/Revise
  - Revise Budget
  - Enquiry
  - Report
- Bookkeeping
- Staff Cost
- CAR
- Sales & Stock
- Daily Coll. Summary
- Non-Recurrent

[S-FBG03-06] FMP > Budgeting > Review Budget > Expenditure

Income Expenditure

**Review Budget Expenditure**

School Level & Session	Secondary Whole Day
Accounting Year	3001/3002
Programme Code	WFMP Admin Programme

Total Budget Amount for this Programme \$ 23,230.00 Status Review

<input type="checkbox"/>	Account Code	Description	Budget Amount
<input type="checkbox"/>	G1003001001	Grant Expenses	\$ 23,230.00

11. a) Users can enter an account code directly, or
  - b) Users can click the search picture next to **Account Code** text box to search and copy an account code from the pop-up screen.
    - (i) Click [**Copy**] or [**Select**] button to copy the account code and return back to budget line input screen.
    - (ii) Click [**Close**] to abort and return back to budget line input screen.

**Review Budget Expenditure**

	Account Code	Description	Budget Amount
<input type="checkbox"/>	G1003001001	Grant Expenses	23,230.00
<input type="checkbox"/>	C1705001001		0.00

**Input Account Code**

Account Code: C1705001001

Buttons: Copy, Close

Search Account Code: C1705 - Staff Cost (Allocated by Time Spent)

Fund Source & Ledger Code: C1705 - Staff Cost (Allocated by Time Spent)

Sub-Ledger Code: 001 - Staff Cost (Allocated by Time Spent)

Account Code: 001 - Expenses

Buttons: Select, Close

12. Fill in the **Budget Amount**. It should be greater than zero.
13. a) If the desired account code cannot be found, click [**Chart of Account**] button to maintain Chart of Account and the COA Maintenance window will pop up. Users can create a new account code or change the effective status of the account code by using this function. This function allows the users to continue filling in the budget details. Please refer to **FMP**

**Common Setup – COA Maintenance** user manual for detail information.  
A dump screen for the pop-up window is shown below.

b) To exit from COA Maintenance, Click the “cross” box at the top right hand corner.

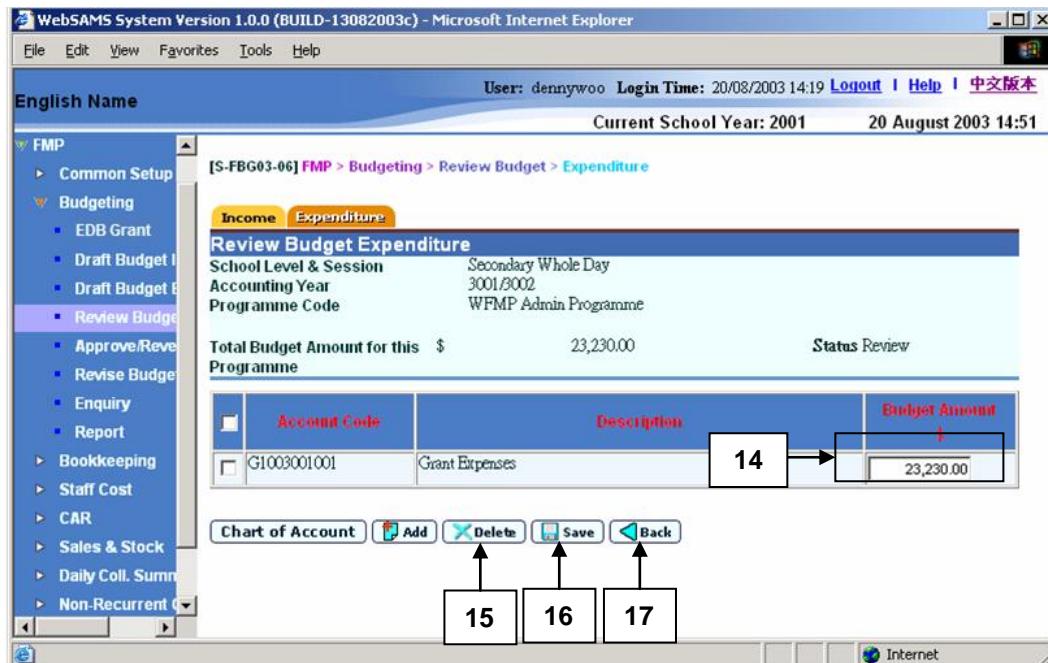


The screenshot shows a Microsoft Internet Explorer window with the URL <http://localhost:8080/jsp/fcs/coa/searchAccount.do>. The page title is '[S-FCS07-02] FMP > Common Setup > Chart of Account Maintenance > Account'. The interface includes several dropdown menus and search fields for filtering account data. Below these is a large table listing accounts with columns for Combined Account Code, English Description, Chinese Description, Effective Date, and Effective Status. The table contains 12 rows of account information. At the bottom of the page, there are navigation links for 'Page 1 of 24' and 'Bottom'.

Combined Account Code	English Description	Chinese Description	Effective Date	Effective Status
G1003001001	Grant Expenses	津貼帳開支	01/03/2002	<input checked="" type="checkbox"/>
G1003001501	Grant Income	津貼帳收入	01/03/2002	<input checked="" type="checkbox"/>
G1003001502	Prior Year Adjustments	上年度的調整	01/03/2002	<input checked="" type="checkbox"/>
G1003001503	Clawback/Amount Refunded (Refundable) to EMB	回撥/須退還〔已退還〕教統局的款項	01/03/2002	<input type="checkbox"/>
G1003001504	TRF from General Fund/Subscriptions/Tong Fai A/C	由普通經費、堂費帳調撥	01/03/2002	<input type="checkbox"/>
G1003001505	TRF from General Domain Control/Grants A/C	由一般範疇統制帳/一般範疇津貼帳調撥	01/03/2002	<input type="checkbox"/>
G1004005001	Grant Expenses	津貼帳開支	01/03/2002	<input checked="" type="checkbox"/>
G1004005501	Grant Income	津貼帳收入	01/03/2002	<input checked="" type="checkbox"/>
G1004005502	Prior Year Adjustments	上年度的調整	01/03/2002	<input checked="" type="checkbox"/>
G1004005503	Clawback/Amount Refunded (Refundable) to EMB	回撥/須退還〔已退還〕教統局的款項	01/03/2002	<input checked="" type="checkbox"/>

14. To amend the budget amount, users can overwrite the original input figure.

15. If any of the budget lines is not required, the users can delete the budget line by selecting the checkbox next to the account code and click [Delete] button. Users can select one or more budget lines to be deleted at the same time.



16. Click **[Save]** button to save all the changes.
17. Click **[Back]** button to go back to the Budget Expenditure Main Screen [S-FBG02-04]. (Programme Level)

#### Post-effects

1. The budget will be saved with all the changes.
2. After reviewing the budget, the Principal can freeze the budget for approval.

#### Notes

##### General

1. Budget can be prepared for more than one year. Users are allowed to prepare a five years forecast of the budget and print Five-Year Forecast for Income and Expenditure (R-FBG010-E).
2. For schools with multiple school levels / sessions, users should review budget expenditure for each of the school levels / sessions separately, e.g. for bi-sessional school, users can review budget expenditure for AM session and PM session separately. For schools with one server two WebSAMS or two servers two WebSAMS, users in AM session cannot review budget expenditure for PM session or vice versa.

##### Programme Level

1. It allows users to compare the amount of EDB Grant with the total budget expenditure for all the programmes. Both amounts are shown on the screen.
2. If a particular Programme has not been created, users can click the **[Create New Programme]** button to create a new programme.
3. Users can add the newly created programmes by pressing **[Add]** button and **[Save]** button.

4. Users can remove a selected programme by clicking the [Delete] button. However, the system will only confirm the deletion after users press the [Save] button.
5. For schools with accounting period April to March, budget amount split into 1<sup>st</sup> and 2<sup>nd</sup> periods will also be displayed. The system will also automatically apportion the 1<sup>st</sup> period and 2<sup>nd</sup> period amount into 5:7 ratio if the budget amount has been entered.

#### Account Code Level

1. If a particular account code has not been created, users can click [Chart of Account] button to create a new one.
2. Users can remove a selected budget line by clicking the [Delete] button. However, the system will only confirm the deletion after users press the [Save] button.
3. For ease of reference, the total budget for the programme is shown on the screen.
4. For school with accounting period April to March, budget amount split into 1<sup>st</sup> and 2<sup>nd</sup> periods will also be displayed. The system will also automatically apportion the 1<sup>st</sup> period and 2<sup>nd</sup> period amount into 5:7 ratio by default if the budget amount has been entered. Users can also update the 1<sup>st</sup> period amount.

The screenshot shows the 'Review Budget Expenditure' page. The top navigation bar includes 'File', 'Edit', 'View', 'Favorites', 'Tools', 'Help', and 'Logout | Help | 中文版本'. The main content area shows the following information:

- School Level & Session: Primary AM
- Accounting Year: 2001/2002
- Programme Code: From ALL To ALL
- EDB Grant: \$ 0.00
- Total Budget Amount: \$ 17,720,302.19
- Budget Amount for 1st Period: \$ 7,425,042.45
- Budget Amount for 2nd Period: \$ 10,295,259.74

Programme Code	Description	Budget Amount \$	Budget Amount for 1st Period \$	Budget Amount for 2nd Period \$	Budget Status
CHIN	Chinese Programme	9,000,000.40	3,750,000.17	5,250,000.23	Draft
STAR	Staff Programme	300.00	41.67	258.33	Draft
WFMP	Admin Programme	8,720,001.79	3,675,000.61	5,045,001.18	Draft

Buttons at the bottom include: Create New Programme, Freeze for Approval, Unfreeze, Add, Delete, Save, and Back.

5. If the EDB grant is entered in [S-FBG10-02], the system will perform a checking of the EDB grant amount against the budget amount. Upon saving, a warning message will be prompted if the budget amount exceeds the EDB grant. Budget will still be saved.

6. Users can only enter Expenditure Account Code.
7. Negative amount is not allowed.
8. Zero amount can be captured in the budget input screens, but it will be filtered in enquiry screen and all Budgeting Reports.
9. After adding new budget lines, editing budget amount or deleting budget line, users must click **[Save]** button to save all the changes.

#### 2.4.5 Freeze Budget Expenditure for Approval

##### Function Description

This function allows Principal to freeze the budget prepared by the programme leader or school account clerk and submit the budgeting reports for School Management Committee's (SMC) approval. After the budget is frozen for approval, the budget cannot be amended. Please note that for the purpose of duties segregation, the school account clerk does not have default access rights to freeze the budget.

##### Pre-requisites

1. Draft Budget Expenditure has been prepared and the budget has been submitted to Principal for review.
2. Budget has not yet frozen for approval.

##### User Procedures

###### Programme Level

1. Click **[FMP] → [Budgeting] → [Review Budget]** from the left menu.
2. Click **[Expenditure]** tab.
3. Select School Level / Session and Accounting Year of the budget. Schools with single school level / session are required to select accounting year only. School Level / Session is required to be selected for bi-sessional or through train school.

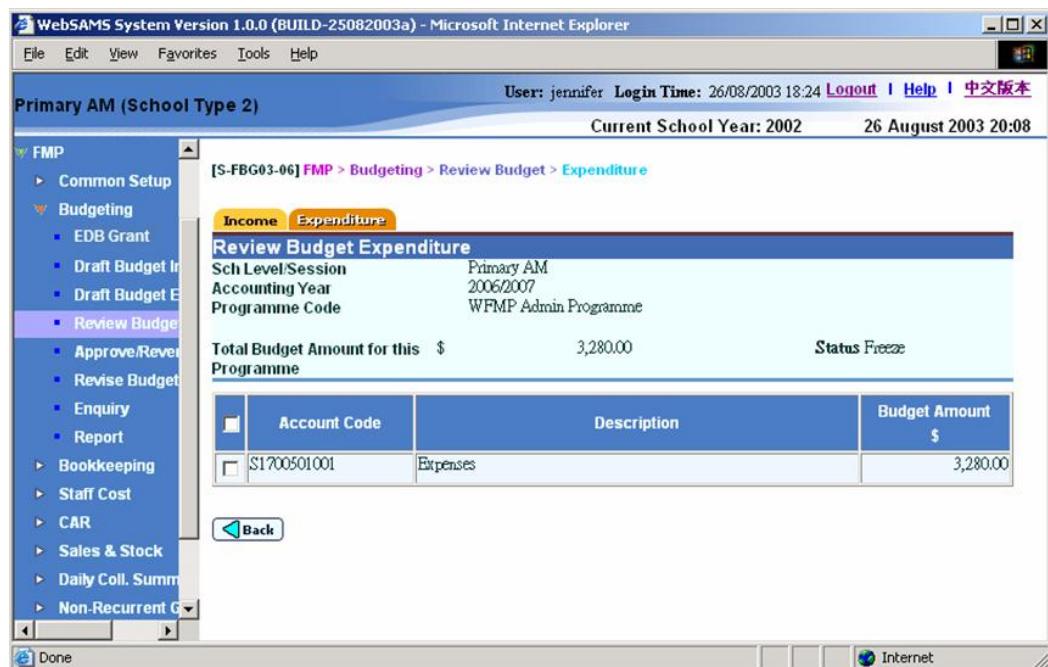
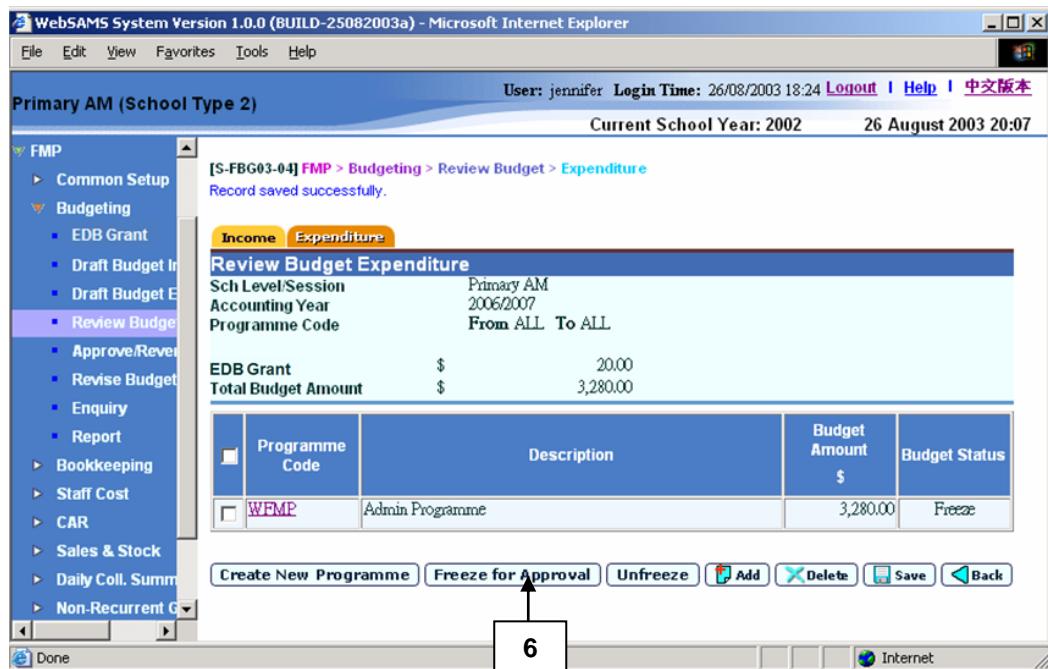
The screenshot shows the 'Review Budget Expenditure' page in the WebSAMS system. The URL in the address bar is 'IS-FBG03-03] FMP > Budgeting > Review Budget > Expenditure'. The page header includes 'User: fmpuser Login Time: 18/09/2003 18:16 Logout | Help | 中文版本' and 'Current School Year: 2002 18 September 2003 19:25'. On the left, a navigation tree under 'FMP' shows 'Common Setup', 'Budgeting' (selected), and various sub-options like 'EDB Grant', 'Draft Budget I', 'Draft Budget E', 'Review Budget' (selected), 'Approve/Revise', etc. The main content area has tabs 'Income' and 'Expenditure' (selected). Below the tabs is a 'Review Budget Expenditure' section with the following fields:

- Sch Level/Session: Primary/AM
- Accounting Year: 2002/2003
- From: ALL
- To: ALL
- Budget Status: ALL

Below these fields are 'Search' and 'Reset' buttons. Red boxes with numbers 3 and 4 are overlaid on the 'From' and 'To' dropdowns and the 'Search' button respectively.

4. Click **[Search]** button. The budget will be retrieved.

5. Check in the selection box to select the individual programmes.
6. Click [**Freeze for Approval**] button to freeze the selected programmes for approval. Those budget lines will be changed to display mode. No modification is allowed for those programmes once the budget status changes from Review to Freeze. The screen for account code level of this programme will display a [**Back**] button only.



 Post-effects

1. The status for the selected budget expenditure will be updated to “Freeze”. Users cannot edit the budget once it is frozen. The relevant reports can be printed out for submission to the SMC. Users cannot revert the budget status back to “Draft” under Draft Budget Expenditure function if the budget has been frozen.

 Notes

1. Once the programmes are selected and the “Freeze for Approval” button is clicked, the budgets for the selected programmes will be frozen and no modification is allowed.
2. Individual programmes can be selected to freeze for approval.
3. Users can unfreeze the budget to “Submit” status for further modification. Please refer to Chapter 2.4.6 “Unfreeze Budget Expenditure” for details.
4. For schools with multiple school levels / sessions, users should freeze the budget expenditure for each of the school levels / sessions separately, e.g. for bi-sessional school, users can freeze budget expenditure for AM session and PM session separately. For schools with one server two WebSAMS or two servers two WebSAMS, users in AM session cannot freeze budget expenditure for PM session or vice versa.

#### 2.4.6 Unfreeze Budget Expenditure

##### Function Description

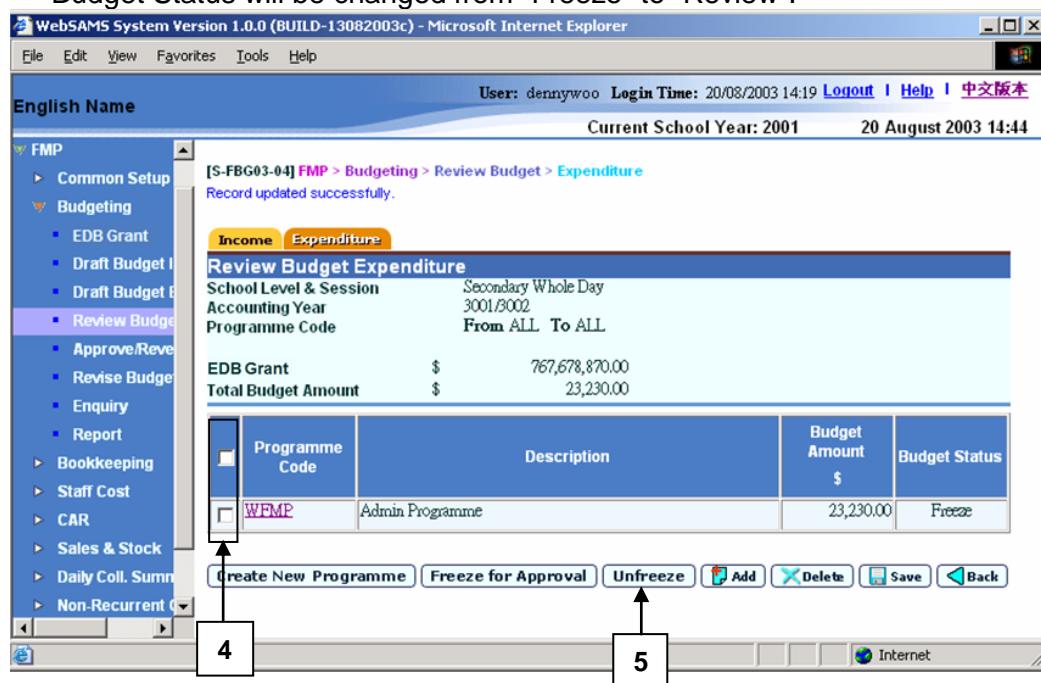
This function allows Principal to unfreeze the frozen budget for further modification. After the budget has been unfrozen, Principal can directly amend the budget. The budget status will be changed from “Freeze” to “Review”. The budget line will be changed from display mode to edit mode.

##### Pre-requisites

Budget Expenditure has been frozen and the budget has not been approved.

##### User Procedures

1. Click **[FMP] → [Budgeting] → [Review Budget]** from the left menu.
2. Click **[Expenditure]** tab.
3. Select School Level / Session and Accounting Year of the budget. Schools with single school level / session are required to select accounting year only. The School Level / Session are required to be selected for bi-sessional or through train school.
4. Select Programme Codes to be unfrozen.
5. Click **[Unfreeze]** button to allow users to modify the budget again. And the Budget Status will be changed from “Freeze” to “Review”.



 Post-effects

1. The status for budget expenditure will be changed from “Freeze” to “Review”. Budget lines will be changed from display mode to edit mode. Users can make further amendments.

 Notes

1. Budget expenditure can be unfrozen if the budget has been frozen (i.e. budget status “Freeze”) and the budget has not been approved.
2. Individual programmes can be selected to unfreeze.
3. After finished modifying the budget, users should follow the business flow and freeze the budget for SMC to approve. Please refer to Chapter 2.4.5 “Freeze Budget Expenditure for Approval” for details.
4. For schools with multiple school levels / sessions, users should unfreeze budget expenditure for each of the school levels / sessions separately, e.g. for bi-sessional school, users can unfreeze budget expenditure for AM session and PM session separately. For schools with one server two WebSAMS or two servers two WebSAMS, users in AM session cannot unfreeze budget expenditure for PM session or vice versa.

## 2.5 Approve / Reverse

### 2.5.1 Budget Approval

#### Function Description

This function allows the users to approve the budget on behalf of School Management Committee (SMC) upon receiving the endorsement from SMC.

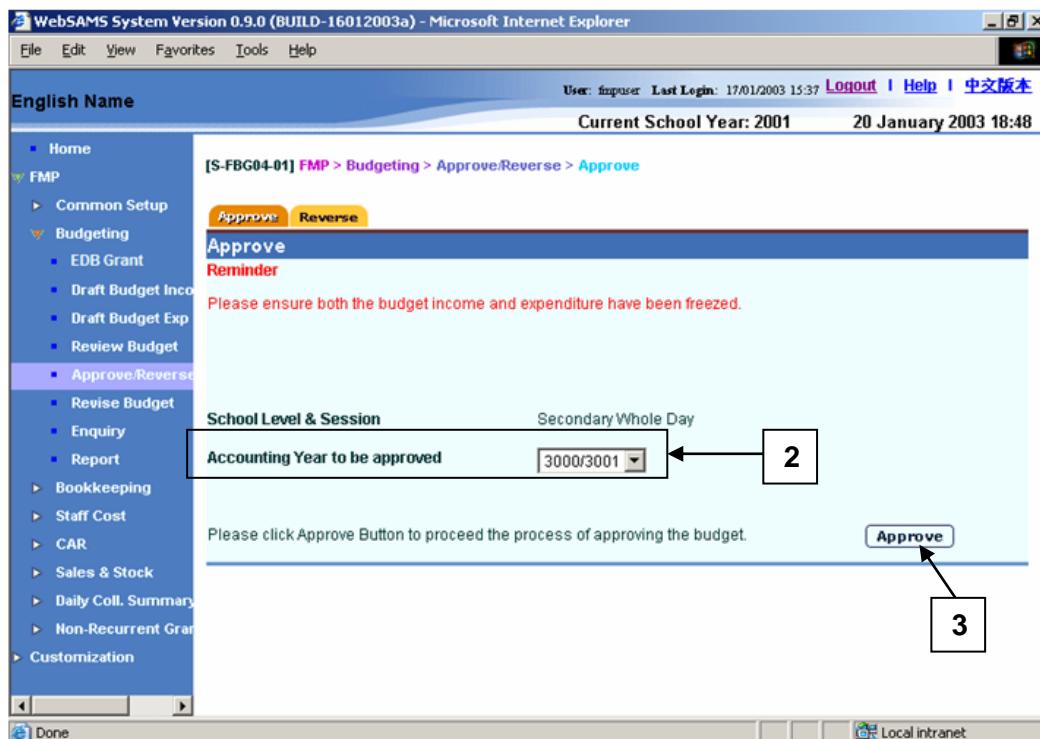
After the budget is approved, the budget status will be changed from “Freeze” to “Approved”. Modification on this approved budget can be made through the Revise Budget function. Users can refer to this approved budget amounts as Original Budget amounts in the Revise Budget, Enquiry and Reports.

#### Pre-requisites

1. Both Budget Income and Expenditure (all Programmes of budget expenditure) of the accounting year have been frozen (that is, budgets are in “Freeze” status).

#### User Procedures

1. Click **[FMP] → [Budgeting] → [Approve/Reverse]** from the left menu.
2. Select from the selection boxes **School Level / Session** and **Accounting Year to be approved**. Only school levels / sessions and accounting years with Budget Income and Expenditure (all programmes of budget expenditure) being frozen will be listed.
3. Click **[Approve]** button to approve both budget income and expenditure of the selected accounting year.



## Post-effects

1. Budget status for both budget income and expenditure of the selected accounting year and school level / session will be changed to “Approved”.
2. Once the budget has been approved, users are not allowed to unfreeze and edit the budget. However, revision can be made in revise budget application.
3. Budget check will be performed in Bookkeeping and Staff Cost modules when saving unposted vouchers. Please refer to **FMP Bookkeeping – Budget Check** and **FMP Staff Cost – Payroll Voucher** user manual for detail information.
4. Audit trail under Common Setup Module will keep track of the “Approval” action.

## Notes

1. After receiving the approval from School Management Committee (SMC), the Principal can proceed to approve the budgets using this function.
2. The system will ensure that both budget income and expenditure have been frozen before the budget can be approved. Any accounting year with outstanding budget (income / expenditure) pending for review and not yet frozen will not be included in the drop down list of the Accounting Year to be approved.
3. To facilitate the users to check the budget status and to ensure both Budget Income and Expenditure are frozen, it is recommended that users should enquire the “Budgeting Status of Income and Expenditure” by using the enquiry function (refer to Chapter 2.7).

The screenshot shows a Microsoft Internet Explorer window with the following details:

- Title Bar:** WebSAMS System Version 1.0.0 (BUILD-13082003c) - Microsoft Internet Explorer
- Menu Bar:** File, Edit, View, Favorites, Tools, Help
- User Information:** User: dennywoo Login Time: 20/08/2003 14:19 Logout | Help | 中文版本
- Date and Time:** Current School Year: 2001      20 August 2003 15:24
- Left Sidebar (FMP Menu):**
  - Home
  - FMP
    - Common Setup
    - Budgeting
      - EDB Grant
      - Draft Budget Income
      - Draft Budget Expenses
      - Review Budget
      - Approve/Reverse
      - Revise Budget
      - Enquiry (selected)
      - Report
    - Bookkeeping
    - Staff Cost
    - CAR
    - Sales & Stock
    - Daily Coll. Summary
    - Non-Recurrent Grants
  - Report Management
  - Customization
- Central Content Area:**

[S-FBG08-09] FMP > Budgeting > Enquiry > Budgeting Status of Income and Expenditure

**Budgeting Status of Income and Expenditure**

School Level & Session: Secondary Whole Day

Accounting Year: From ALL To ALL

Buttons: Search, Reset, Back

Accounting Year	Budget Type	Status
1998/1999	Income / Expenditure	Approved
1999/2000	Income / Expenditure	Approved
2000/2001	Income / Expenditure	Approved
2001/2002	Income / Expenditure	Approved
2010/2011	Income	Draft
3000/3001	Income / Expenditure	Approved
3001/3002	Income / Expenditure	Review

Buttons: Top, Bottom
- Bottom Navigation Bar:** Enquiry, Internet

4. For schools with multiple school levels / sessions, users should approve budget for each of the school levels / sessions separately, e.g. for bi-sessional school, users can approve budget for AM session and PM session separately. For schools with one server two WebSAMS or two servers two WebSAMS, users in AM session cannot approve budget for PM session or vice versa.

## 2.5.2 Reverse Budget Approval

### Function Description

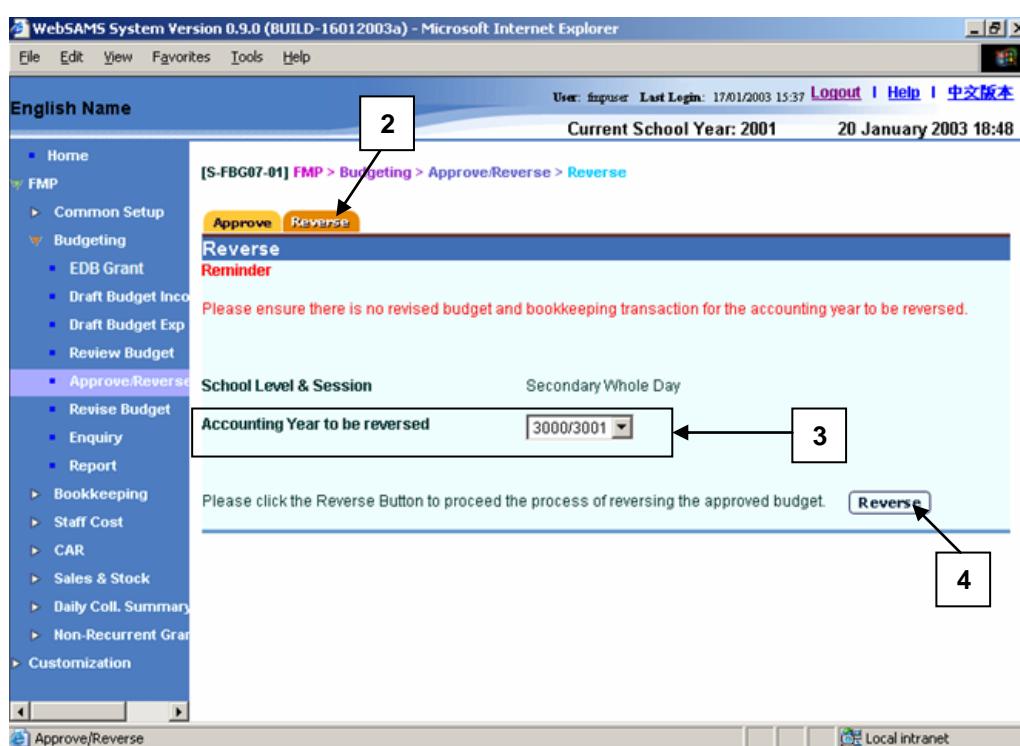
This function allows the Principal to reverse the budget approval on behalf of the School Management Committee (SMC) after receiving the endorsement from the SMC. Budget should only be reversed when the budget is found incorrect right after the budget has been approved. For future adjustment, users should revise the budget instead.

### Pre-requisites

1. Approved Budget has not been revised and no unposted voucher has been created in the Bookkeeping / Staff Cost Modules.

### User Procedures

1. Click **[FMP] → [Budgeting] → [Approve/Reverse]** from the left menu.
2. Click **[Reverse]** tab.
3. Select from the selection boxes **School Level / Session** and **Accounting Year to be Reversed**. Only approved school levels / session and accounting years will be listed.
4. Click **[Reverse]** button to reverse the approved budget year. If the approved budget has been revised, or unposted vouchers have been created after the budget has been approved, an error message will be prompted when users click **[Reverse]** button.



 Post-effects

1. The approved budgets for the selected school level / session and accounting year will be reversed to “Freeze” status. Users can then review and unfreeze the budget for further amendment.
2. Audit trail under Common Setup Module will keep track of the “Reverse” action.

 Notes

1. After modifying the budget (if required), users should follow the flow to approve the budget upon receiving endorsement from SMC.
2. For schools with multiple school levels / sessions, users should reverse budget for each of the school levels / sessions separately, e.g. for bi-sessional school, users can reverse budget for AM session and PM session separately. For schools with one server two WebSAMS or two servers two WebSAMS, users in AM session cannot reverse budget income for PM session or vice versa.

## 2.6 Revise Budget

### 2.6.1 Revise Budget Income

#### Function Description

This function allows the users to revise an approved budget income. Users may edit any of the existing budget lines and add in new budget lines. “History of Revision to Budget Income and Expenditure” Report (R-FBG011-E) will capture all the revision history.

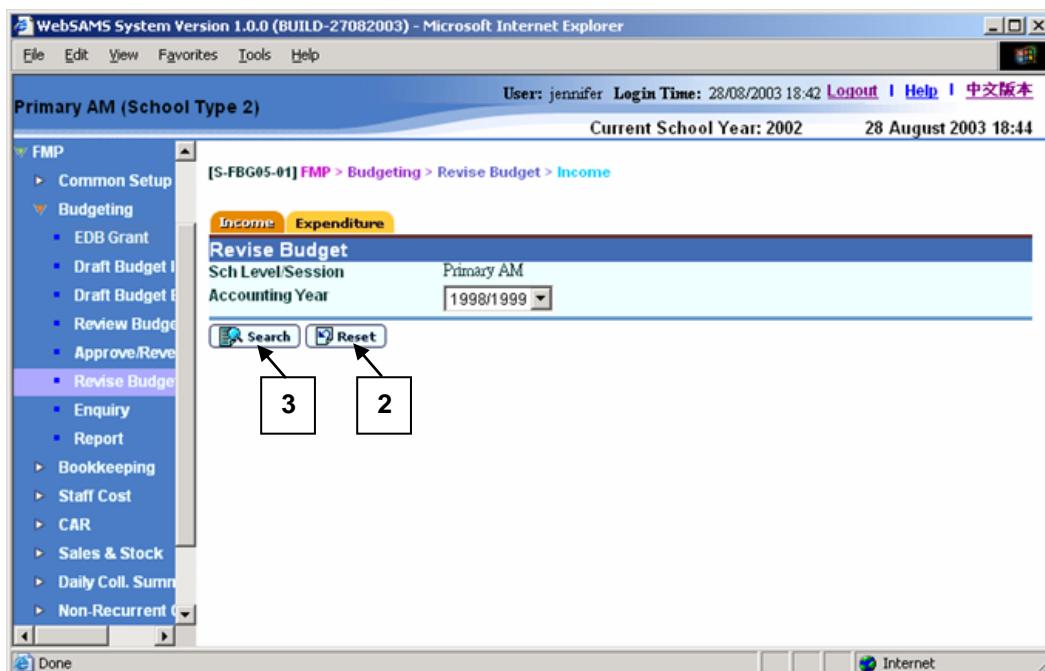
For schools with accounting year ending in March, the budget for April to March will be split into two periods April to August and September to March with the ratio of 5:7. Users may amend the default value of the 1<sup>st</sup> period and the amount for 1<sup>st</sup> and 2<sup>nd</sup> period will be used for generating reports by school years.

#### Pre-requisites

1. Endorsement must be received from School Management Committee (SMC) before the Principal or the school account clerk edits the budget.
2. The budget must be approved.

#### User Procedures

1. Click **[FMP] → [Budgeting] → [Revise Budget]** from the left menu.
2. School Level / Session and Accounting Year with approved budget will be listed. Select the **School Level / Session** and **Accounting Year**.
3. Click **[Search]** button.



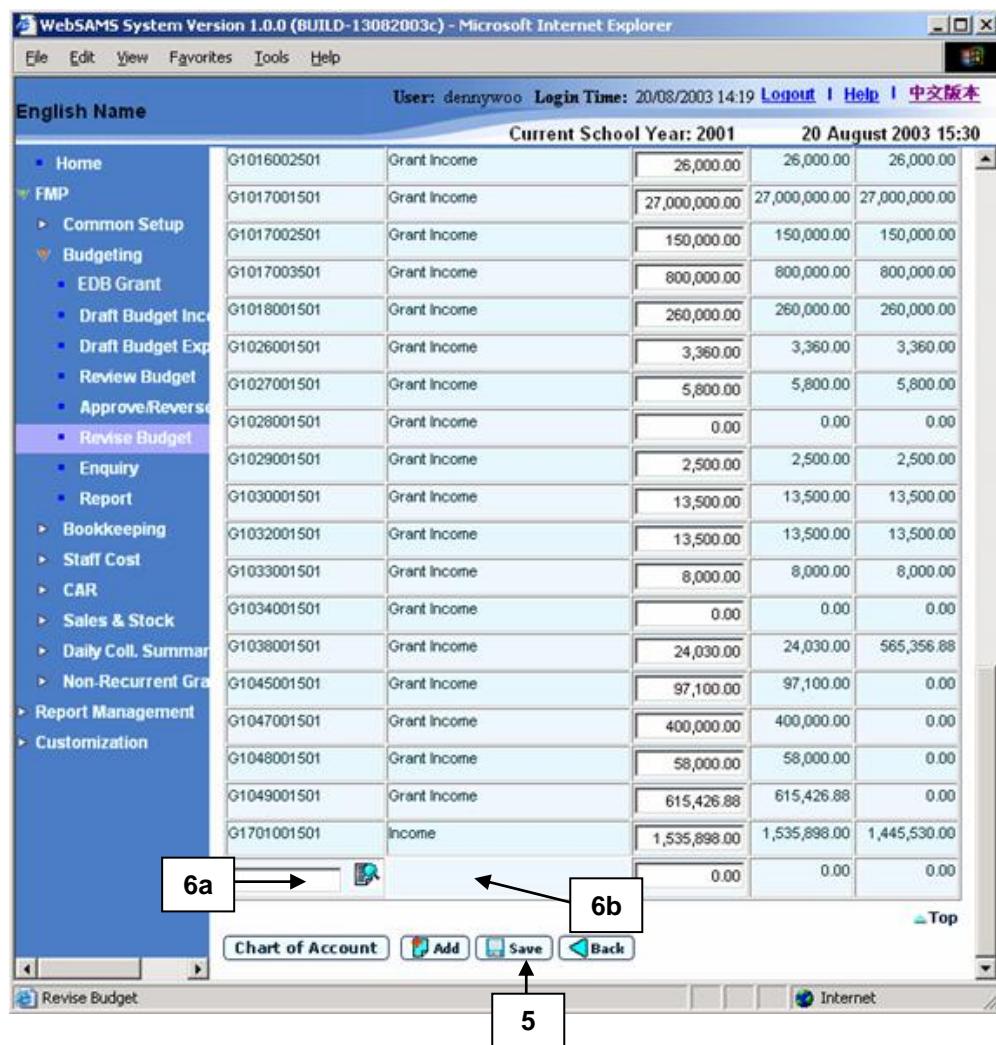
4. Enter the Revised Budget Amount into the Current Revised Budget Amount column. It must be greater than zero. Current Revised Budget Amount column displays the budget amount of the current revision of the approved budget. Last Revised Budget Amount column displays the last revised budget amount of the approved budget. Original Budget Amount column displays the original budget amount of the approved budget.

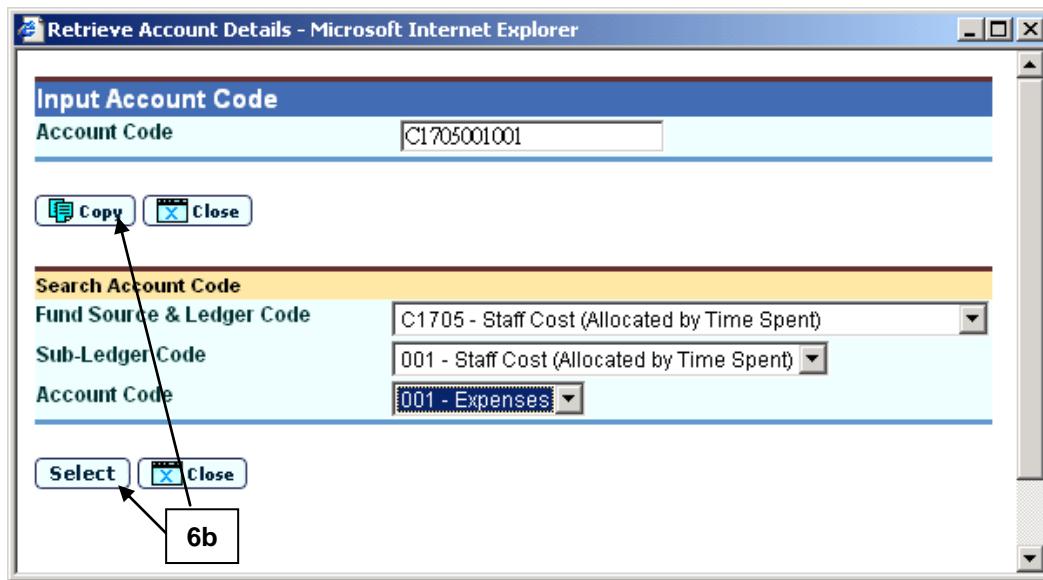
The screenshot shows the 'Revised Budget' screen for the 'Income' tab. The left sidebar has a tree view under 'FMP' with 'Revise Budget' selected. The main area shows 'School Level & Session: Secondary Whole Day' and 'Accounting Year: 1998/1999'. Below is a table of budget items:

Account Code	Description	Current Revised Budget Amount	Last Revised Budget Amount	Original Budget Amount
G1001001501	Grant Income	658,120.00	658,120.00	658,020.00
G1001002501	Grant Income	2,752,424.00	2,752,424.00	2,743,424.00
G1001003501	Grant Income	104,371.00	104,371.00	104,371.00
G1001004501	Grant Income	38,817.80	38,817.80	0.00
G1003001501	Grant Income	95,250.00	95,250.00	95,250.00
G1004001501	Grant Income	16,800.00	16,800.00	16,800.00
G1004002501	Grant Income	29,574.00	29,574.00	29,574.00

5. Click [Add] button to add a new budget line.

6. a) Users can enter an account code directly, or
  - b) Users can click the search picture next to **Account Code** text box to search and copy an account code from the pop-up screen. Click [**Copy**] or [**Select**] button to copy the account code and return back to budget line input screen. Click [**Close**] to abort and return back to budget line input screen.





7. a) If the desired account code cannot be found, click [**Chart of Account**] button to maintain Chart of Account. Users can create a new account code or change the effective status of an account code by using this function. COA Maintenance window will pop up. No need to quit from filling in budget details. Please refer to **FMP Common Setup – COA Maintenance** user manual for detail information. A dump screen for the pop-up window is shown below.
- b) To exit from the COA maintenance, click the “cross” box at the top right hand corner.

The screenshot shows a Microsoft Internet Explorer window with the URL <http://localhost:8080/jsp/fcs/coa/searchAccount.do>. The title bar reads "Microsoft Internet Explorer". The main content area is titled "[S-FCS07-02] FMP > Common Setup > Chart of Account Maintenance > Account". Below this is a toolbar with tabs: EDB-Defined Code, Source of Fund, Programme, Ledger, Sub-Ledger, Account, and Bank Information. The "Account" tab is selected. The form contains several dropdown menus and input fields:

- Source of Fund Code: ALL
- Ledger Code: ALL
- Sub-Ledger Code: ALL
- Account Type: ALL
- Account Range: From ALL, To ALL

Below the form are two buttons: [Search] and [Reset]. At the bottom of the page, there is a navigation bar with links like Home, Help, and Log Off, along with a status message "Local intranet".

Combined Account Code	English Description	Chinese Description	Effective Date	Effective Status
G1003001001	Grant Expenses	津貼帳開支	01/03/2002	<input checked="" type="checkbox"/>
G1003001501	Grant Income	津貼帳收入	01/03/2002	<input checked="" type="checkbox"/>
G1003001502	Prior Year Adjustments	上年度的調整	01/03/2002	<input checked="" type="checkbox"/>
G1003001503	Clawback/Amount Refunded (Refundable) to EMB	回撥/須退還〔已退還〕教統局的款項	01/03/2002	<input type="checkbox"/>
G1003001504	TRF from General Fund/Subscriptions/Tong Fai A/C	由普通經費、堂費帳調撥	01/03/2002	<input type="checkbox"/>
G1003001505	TRF from General Domain Control/Grants A/C	由一般範疇統制帳/一般範疇津貼帳調撥	01/03/2002	<input type="checkbox"/>
G1004005001	Grant Expenses	津貼帳開支	01/03/2002	<input checked="" type="checkbox"/>
G1004005501	Grant Income	津貼帳收入	01/03/2002	<input checked="" type="checkbox"/>
G1004005502	Prior Year Adjustments	上年度的調整	01/03/2002	<input checked="" type="checkbox"/>
G1004005503	Clawback/Amount Refunded (Refundable) to EMB	回撥/須退還〔已退還〕教統局的款項	01/03/2002	<input checked="" type="checkbox"/>

8. Click [**Save**] button.
9. Click [**Back**] button to return back to Revise Budget Income search page without saving the record.

Current School Year: 2001      20 August 2003 15:34				
G1016001501	Grant Income	260,000.00	260,000.00	260,000.00
G1016002501	Grant Income	26,000.00	26,000.00	26,000.00
G1017001501	Grant Income	27,000,000.00	27,000,000.00	27,000,000.00
G1017002501	Grant Income	150,000.00	150,000.00	150,000.00
G1017003501	Grant Income	800,000.00	800,000.00	800,000.00
G1018001501	Grant Income	260,000.00	260,000.00	260,000.00
G1026001501	Grant Income	3,360.00	3,360.00	3,360.00
G1027001501	Grant Income	5,800.00	5,800.00	5,800.00
G1028001501	Grant Income	0.00	0.00	0.00
G1029001501	Grant Income	2,500.00	2,500.00	2,500.00
G1030001501	Grant Income	13,500.00	13,500.00	13,500.00
G1032001501	Grant Income	13,500.00	13,500.00	13,500.00
G1033001501	Grant Income	8,000.00	8,000.00	8,000.00
G1034001501	Grant Income	0.00	0.00	0.00
G1038001501	Grant Income	24,030.00	24,030.00	565,356.88
G1045001501	Grant Income	97,100.00	97,100.00	0.00
G1047001501	Grant Income	400,000.00	400,000.00	0.00
G1048001501	Grant Income	58,000.00	58,000.00	0.00
G1049001501	Grant Income	615,426.88	615,426.88	0.00
G1701001501	Income	1,535,898.00	1,535,898.00	1,445,530.00

## Post-effects

1. The revised budget income will be saved as “Current Revised Budget”.
2. “Last Revised Budget” will capture the amount of Current Revised Budget upon saving.

## Notes

1. Please note that no deletion is allowed in Revise Budget function.
2. For ease of reference, the original budget amount and the last revised budget amount of each budget income account are shown on the screen.
3. For comparison purpose, the EDB grant, total current revised budget amount, total last revised budget amount and total original budget amount are also shown at the top of the screen.

4. For school with accounting period from April to March, the budget amount with its corresponding 1<sup>st</sup> and 2<sup>nd</sup> periods will also be displayed. The system will also automatically apportion the 1<sup>st</sup> period and 2<sup>nd</sup> period amount into 5:7 ratio by default once the current revised budget amount is entered. Users can revise the amount for the 1<sup>st</sup> period of Current Revised Budget Amount and the 2<sup>nd</sup> period will be calculated automatically. Please refer to the dump screen below:

Account Code	Description	Current Revised Budget Amount	Current Revised 1st Period	Current Revised 2nd Period	Last Revised Budget Amount	Original Budget Amount
		\$	\$	\$	\$	\$
G1003001501	Grant Income	455.00	0.00	455.00	455.00	0.00
G1004005501	Grant Income	6,000,000.50	2,500,000.21	3,500,000.29	6,000,000.50	6,000,000.50
G1004015501	Grant Income	860,000.33	400,000.00	460,000.33	860,000.33	860,000.33
G2024001551	Grant Income	4,000,000.00	1,866,666.67	2,333,333.33	4,000,000.00	860,000.96
G2068001501	Grant Income	1,200,000.63	500,000.26	700,000.37	1,200,000.63	0.00
G3011001501	Grant Income	6,000,000.00	2,500,000.00	3,500,000.00	6,000,000.00	1,000,000.00
G3011001551	Grant Income	2,400,000.50	2,000,000.23	400,000.27	2,400,000.50	0.00
K1700500551	Grant Income-Karina	9,000,000.40	3,750,000.17	5,250,000.23	9,000,000.40	9,000,000.40

5. Budget can be prepared for more than one year. Users are also allowed to prepare a five-year budget forecast and print a "Five Year Forecast for Income and Expenditure Report" (R-FBG10-E).
6. For Draft Budget Income application, the system only allows users to enter Income Account Code.
7. Negative amount is not allowed.
8. Zero amounts can be captured in the budget input screens, but it will be filtered away in the enquiry screens and all Budgeting Reports.
9. After the budget has been revised, the current revised budget amount will be set to the last revised budget amount.
10. For schools with multiple school levels / sessions, users should revise budget income for each of the school levels / sessions separately, e.g. for bi-sessional school, users can revise budget income for AM session and PM session separately. For schools with one server two WebSAMS or two servers two WebSAMS, users in AM session cannot revise budget income for PM session or vice versa.

### 2.6.2 Revise Budget Expenditure

#### Function Description

This function allows the users to revise approved budget expenditure. Users may edit any of the existing budget lines and add in new budget lines. “History of Revision to Budget Income and Expenditure” Report (R-FBG011-E) will capture all the revision history.

For schools with an accounting year ending in March, the budget for April to March will be split into two periods: April to August and September to March with a ratio of 5:7. Users may amend the default value of 1<sup>st</sup> period and the amount for 1<sup>st</sup> and 2<sup>nd</sup> period will be used for generating reports by school years.

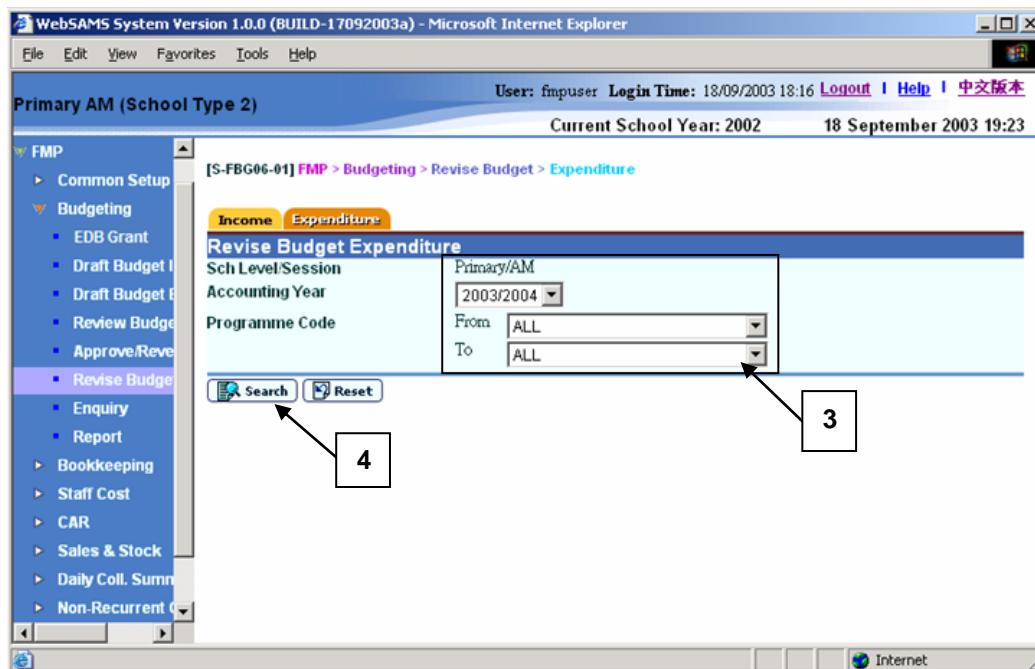
#### Pre-requisites

1. Endorsement must be received from School Management Committee (SMC) before the Principal or the school account clerk is allowed to edit the budget.
2. The budget must be approved.

#### User Procedures

##### Programme Level

1. Click **[FMP] → [Budgeting] → [Revise Budget]** from the left menu.
2. Click **Expenditure** tab.
3. School Level / Session and Accounting Year with approved budget will be listed. Select the **School Level / Session** and **Accounting Year** and the **Programme Code** range.
4. Click **[Search]** button.



5. If the desired programme code cannot be found, click [**Create New Programme**] button to maintain programme. COA Maintenance window will pop up. Users can create a new programme code or changing the effective status of a programme code by using this function. Please refer to **FMP Common Setup – COA Maintenance** user manual for detail information.

Programme Code	Description	Current Revised Budget Amount	Last Revised Budget Amount	Original Budget Amount
CHIN	Chinese Subject	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00
ENGL	English Subject	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
MATH	Mathematics Subject	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
WIMP	Admin Programme	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
BIOI		\$ 0.00	\$ 0.00	\$ 0.00

6. Click [**Add**] button to add a newly created programme and press the [**Save**] button.
7. Click on the **Programme Code** hyperlink to view the budget lines.

English Name

User: impuser Last Login: 21/01/2003 10:02 Logout | Help | 中文版本

Current School Year: 2001 21 January 2003 10:44

[S-FBG06-02] FMP > Budgeting > Revised Budget > Expenditure

**Revised Budget Expenditure**

School Level & Session		Secondary Whole Day
Accounting Year		1998/1999
Programme Code		From 0001 Administrative Programme To AC00 Academic Administration
EDB Grant	\$	0.00
Total Current Revised Budget Amount	\$	32,950,936.56
Total Last Revised Budget Amount	\$	32,950,936.56
Total Original Budget Amount	\$	32,832,503.56

Programme Code	Description	Current Revised Budget Amount	Last Revised Budget Amount	Original Budget Amount
0001	Administrative Programme	\$ 32,942,936.56	\$ 32,942,936.56	\$ 32,824,503.56
AC00	Academic Administration	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00

Create New Programme Save

### Account Code Level

- Enter the Revise Budget Amount into Current Revised Budget Amount column. It must be greater than zero. Current Revised Budget Amount column displays the budget amount of the current revision of the approved budget. Last Revised Budget Amount column displays the last revised budget amount of the approved budget. Original Budget Amount column displays the original budget amount of the approved budget.

English Name

User: impuser Last Login: 21/01/2003 10:02 Logout | Help | 中文版本

Current School Year: 2001 21 January 2003 11:54

[S-FBG06-02] FMP > Budgeting > Revised Budget > Expenditure

**Revised Budget Expenditure**

School Level & Session		Secondary Whole Day
Accounting Year		1998/1999
Programme Code		0001 Administrative Programme
Total Current Revised Budget Amount	\$	32,942,936.56
Total Last Revised Budget Amount	\$	32,942,936.56
Total Original Budget Amount	\$	32,824,503.56

Account Code	Description	Current Revised Budget Amount	Last Revised Budget Amount	Original Budget Amount
G1001001001	Grant Expenses	\$ 465,800.00	\$ 465,800.00	\$ 462,000.00
G1001002001	Grant Expenses	\$ 2,810,600.00	\$ 2,810,600.00	\$ 2,810,600.00
G1001004001	Grant Expenses	\$ 3,495.00	\$ 3,495.00	\$ 0.00
G1003001001	Grant Expenses	\$ 64,070.00	\$ 64,070.00	\$ 0.00
G1004007001	Grant Expenses	\$ 600.00	\$ 600.00	\$ 0.00
G1009001001	Grant Expenses	\$ 288,372.00	\$ 288,372.00	\$ 288,372.00
G1011001001	Grant Expenses	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00

Revise Budget

9. a) If the desired account code cannot be found, click [**Chart of Account**] button and the COA Maintenance window will pop up. Users can create a new account code or change the effective status of account code by using this function. The system allows the users to perform the Chart of Account function while remaining in the filling in of budget details function. Please refer to **FMP Common Setup – COA Maintenance** user manual for detail information. A dump screen for the pop-up window is shown below.
- b) To exit from the COA pop up window, click the “cross” box at the top right hand corner.

	Combined Account Code	English Description	Chinese Description	Effective Date	Effective Status
<input type="checkbox"/>	<a href="#">G1003001001</a>	Grant Expenses	津點帳開支	01/03/2002	<input checked="" type="checkbox"/>
<input type="checkbox"/>	<a href="#">G1003001501</a>	Grant Income	津點帳收入	01/03/2002	<input checked="" type="checkbox"/>
<input type="checkbox"/>	<a href="#">G1003001502</a>	Prior Year Adjustments	上年度的調整	01/03/2002	<input checked="" type="checkbox"/>
<input type="checkbox"/>	<a href="#">G1003001503</a>	Clawback/Amount Refunded (Refundable) to EMB	回撥/須退還〔已退還〕教統局的款項	01/03/2002	<input type="checkbox"/>
<input type="checkbox"/>	<a href="#">G1003001504</a>	TRF from General Fund/Subscriptions/ Tong Fai A/C	由普通經費、堂費帳 調撥	01/03/2002	<input type="checkbox"/>
<input type="checkbox"/>	<a href="#">G1003001505</a>	TRF from General Domain Control/Grants A/C	由一般範疇統制帳/一般範疇津點帳調撥	01/03/2002	<input type="checkbox"/>
<input type="checkbox"/>	<a href="#">G1004005001</a>	Grant Expenses	津點帳開支	01/03/2002	<input checked="" type="checkbox"/>
<input type="checkbox"/>	<a href="#">G1004005501</a>	Grant Income	津點帳收入	01/03/2002	<input checked="" type="checkbox"/>
<input type="checkbox"/>	<a href="#">G1004005502</a>	Prior Year Adjustments	上年度的調整	01/03/2002	<input checked="" type="checkbox"/>
<input type="checkbox"/>	<a href="#">G1004005503</a>	Clawback/Amount Refunded (Refundable) to EMB	回撥/須退還〔已退還〕教統局的款項	01/03/2002	<input checked="" type="checkbox"/>
<b>SUMMARY</b>					

10. Click [**Add**] button to add a new budget line.
11. a) Users can enter an account code directly, or
  - b) Users can click the search picture next to **Account Code** text box to search and copy an account code from the pop-up screen.
    - (i) Click [**Copy**] or [**Select**] button to copy the account code and return back to budget line input screen.

(ii) Click [Close] to abort and return back to budget line input screen.

Account Code	Description	Current Revised Budget Amount \$	Last Revised Budget Amount \$	Original Budget Amount \$
G1065001001	11	1,000.00	0.00	0.00

Buttons at the bottom: Done, Internet, 10, 11, 12, 13.

12. Click [Save] button.  
13. Click [Back] button to go back to the Revise Budget Expenditure Screen (i.e. programme level.)

Post-effects

1. The revised budget expenditure will be saved as “Current Revised Budget”.
2. “Last Revised Budget” will capture Current Revised Budget upon saving.

Notes

1. Please note that no deletion is allowed in Revise Budget Expenditure.
2. For ease of reference, the original budget amount and the last revised budget amount of each programme are shown on the screen.
3. For comparison purpose, the EDB grant, total current revised budget amount, total last revised budget amount and total original budget amount are also shown at the top of the screen.
4. For school with accounting period April to March, budget amount split into 1<sup>st</sup> and 2<sup>nd</sup> periods will also be displayed. The system will also automatically apportion the 1<sup>st</sup> period and 2<sup>nd</sup> period amount into 5:7 ratio by default if current revised budget amount is entered. Users can revise the amount for the 1st period of Current Revised Budget Amount and the 2<sup>nd</sup> period will be calculated automatically. Please refer to the dump screen below.

The screenshot shows the 'Revise Budget Expenditure' page. At the top, it displays the user information 'User: jennifer Login Time: 28/08/2003 19:22 Logout | Help | 中文版本'. Below this, it shows the 'Current School Year: 2001' and the date '28 August 2003 19:24'. On the left, there is a navigation menu under 'FMP' with various options like 'Common Setup', 'Budgeting', 'Approve/Revise', 'Revise Budget', 'Enquiry', 'Report', etc. The 'Revise Budget' option is currently selected. The main content area has tabs for 'Income' and 'Expenditure', with 'Expenditure' being active. It shows summary data: 'Total Current Revised Budget Amount \$ 20,460,001.96', 'Total Last Revised Budget Amount \$ 20,460,001.96', and 'Total Original Budget Amount \$ 8,720,001.79'. Below this is a table with columns: Account Code, Description, Current Revised Budget Amount \$, Current Revised 1st Period \$, Current Revised 2nd Period \$, Last Revised Budget Amount \$, and Original Budget Amount \$. The table lists several account codes, mostly related to 'Grant Expenses', with their respective amounts.

Account Code	Description	Current Revised Budget Amount \$	Current Revised 1st Period \$	Current Revised 2nd Period \$	Last Revised Budget Amount \$	Original Budget Amount \$
G1004005001	Grant Expenses	6,000,000.50	2,500,000.21	3,500,000.29	6,000,000.50	6,000,000.50
G1004015001	Grant Expenses	860,000.33	400,000.00	460,000.33	860,000.33	860,000.33
G2024001001	Grant Expenses	4,000,000.00	1,666,666.67	2,333,333.33	4,000,000.00	860,000.96
G2068001001	Grant Expenses	1,200,000.63	500,000.26	700,000.37	1,200,000.63	0.00
G3011001001	Grant Expenses	6,000,000.00	2,500,000.00	3,500,000.00	6,000,000.00	1,000,000.00
G3011001051	Grant Expenses	2,400,000.50	2,000,000.23	400,000.27	2,400,000.50	0.00

5. Budget can be prepared for more than one year. Users are allowed to prepare the Five Years Forecast of the budget and print a Five-Year Forecast for Income and Expenditure (R-FBG010-E).
6. The system only allows users to input expenditure account code.

7. Negative amount is not allowed.
8. Zero amounts can be captured in the budget input screens, but it will be filtered away in the enquiry screens and all Budgeting Reports.
9. After the budget had been revised, the current revised budget amount will be set to the last revised budget amount.
10. For schools with multiple school levels / sessions, users should revise budget expenditure for each of the school levels / sessions separately, e.g. for bi-sessional school, users can revise budget expenditure for AM session and PM session separately. For schools with one server two WebSAMS or two servers two WebSAMS, users in AM session cannot revise budget expenditure for PM session or vice versa.

## 2.7 Enquiry

### 2.7.1 Budget and Receipts

#### Function Description

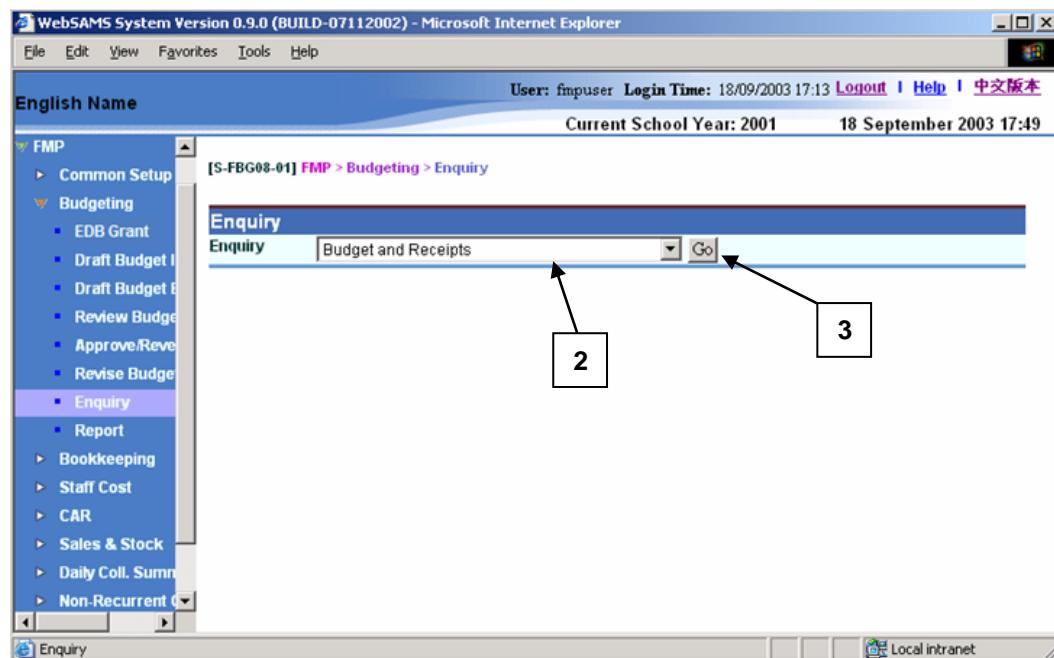
The Budget and Receipts function will list out and compare all the budget income against the receipts by selecting the School Level / Session and Accounting Year. Receipts comprise of all the unposted and posted vouchers within the selected accounting year.

#### Pre-requisites

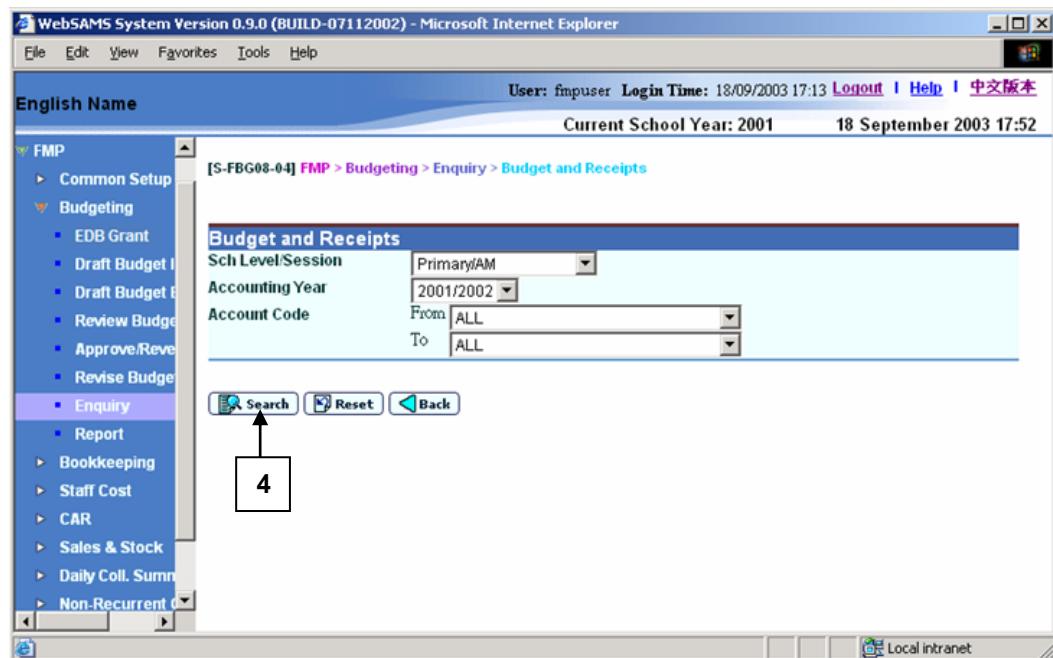
1. Budget has been prepared or unposted vouchers have been created in Bookkeeping / Staff Cost Modules.

#### User Procedures

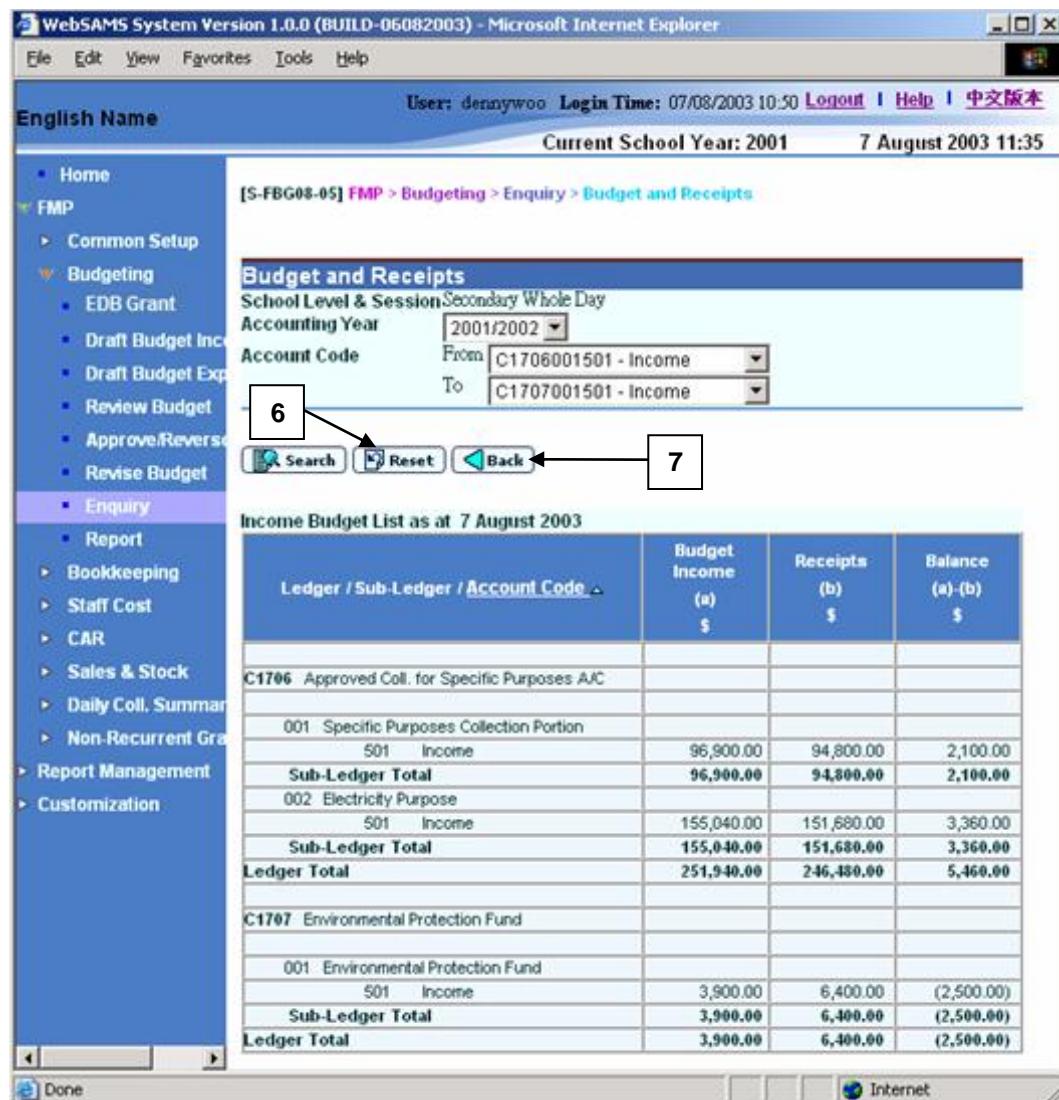
1. Click [**FMP**] → [**Budgeting**] → [**Enquiry**] from the left menu.
2. Select “Budget and Receipts”.
3. Click [**Go**] button.



4. Enter the search criteria, click [**Search**] button.



5. The details will be shown.
6. Click [Reset] button to reset the search criteria to default options.
7. Click [Back] button to go back to the enquiry menu page.

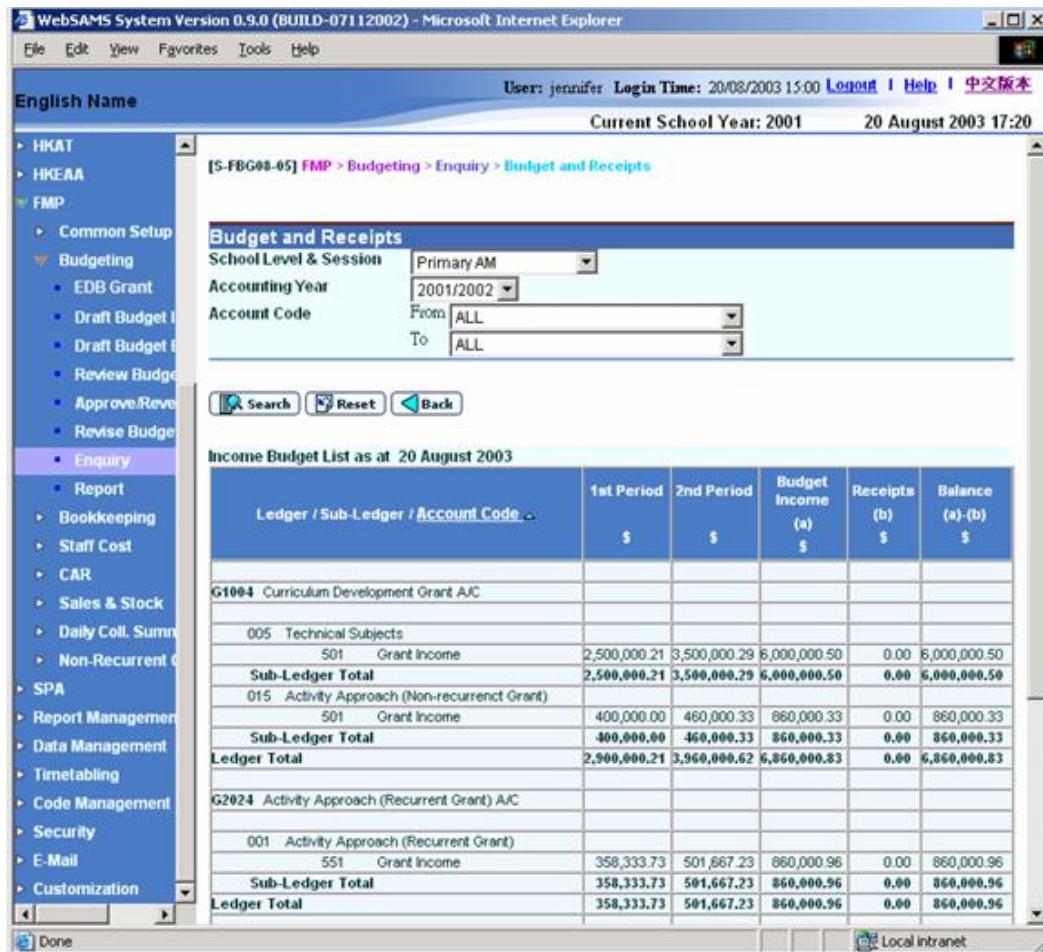


## Post-effects

1. It will list out and compare all the budget income against the receipts of the selected School Level / Session and Accounting Year.

## Notes

1. If it is a Bi-sessional or Through Train School, the users can select the School Level / Session from the selection criteria.
2. The account will be filtered away if the budget amount is zero and no unposted voucher has been created.
3. For school with accounting period from April to March, two more columns will be shown to display the corresponding 1<sup>st</sup> and 2<sup>nd</sup> period budget (i.e. April to August and September to March respectively).



## 2.7.2 Budget and Committed Amount

### Function Description

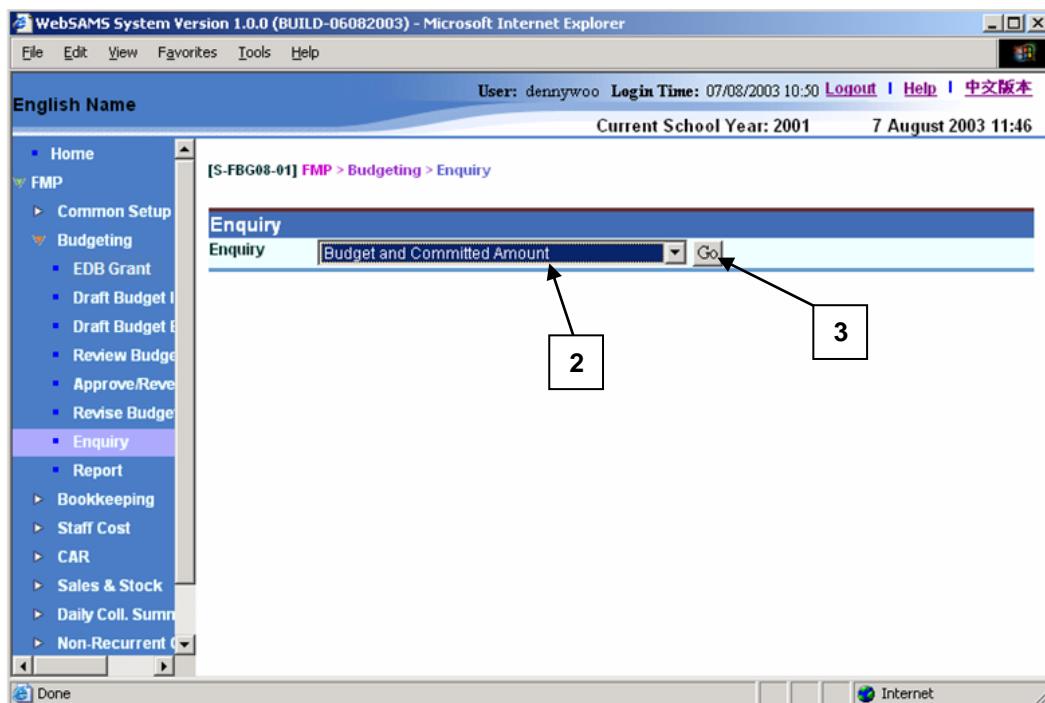
The Budget and Committed Amount function will list out and compare all the budget expenditure against the committed amount by selecting the School Level / Session and Accounting Year. Committed amount comprises of unposted and posted vouchers.

### Pre-requisites

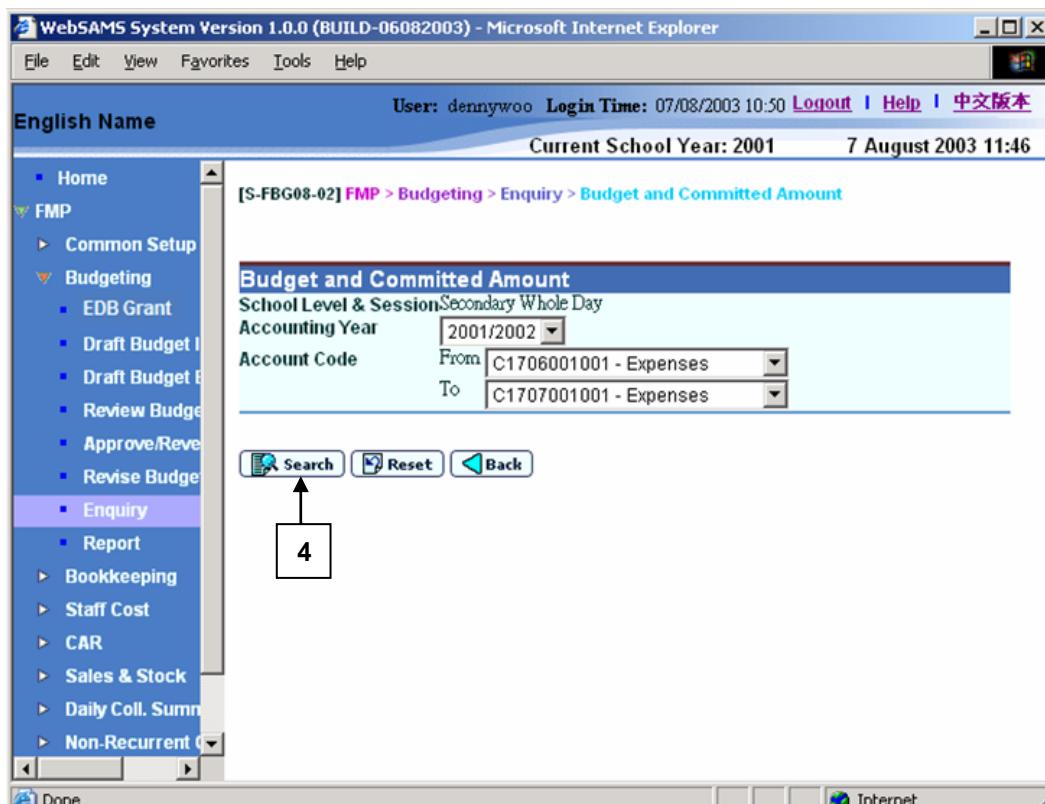
1. The budget has been prepared or unposted vouchers have been created in Bookkeeping / Staff Cost Modules.

### User Procedures

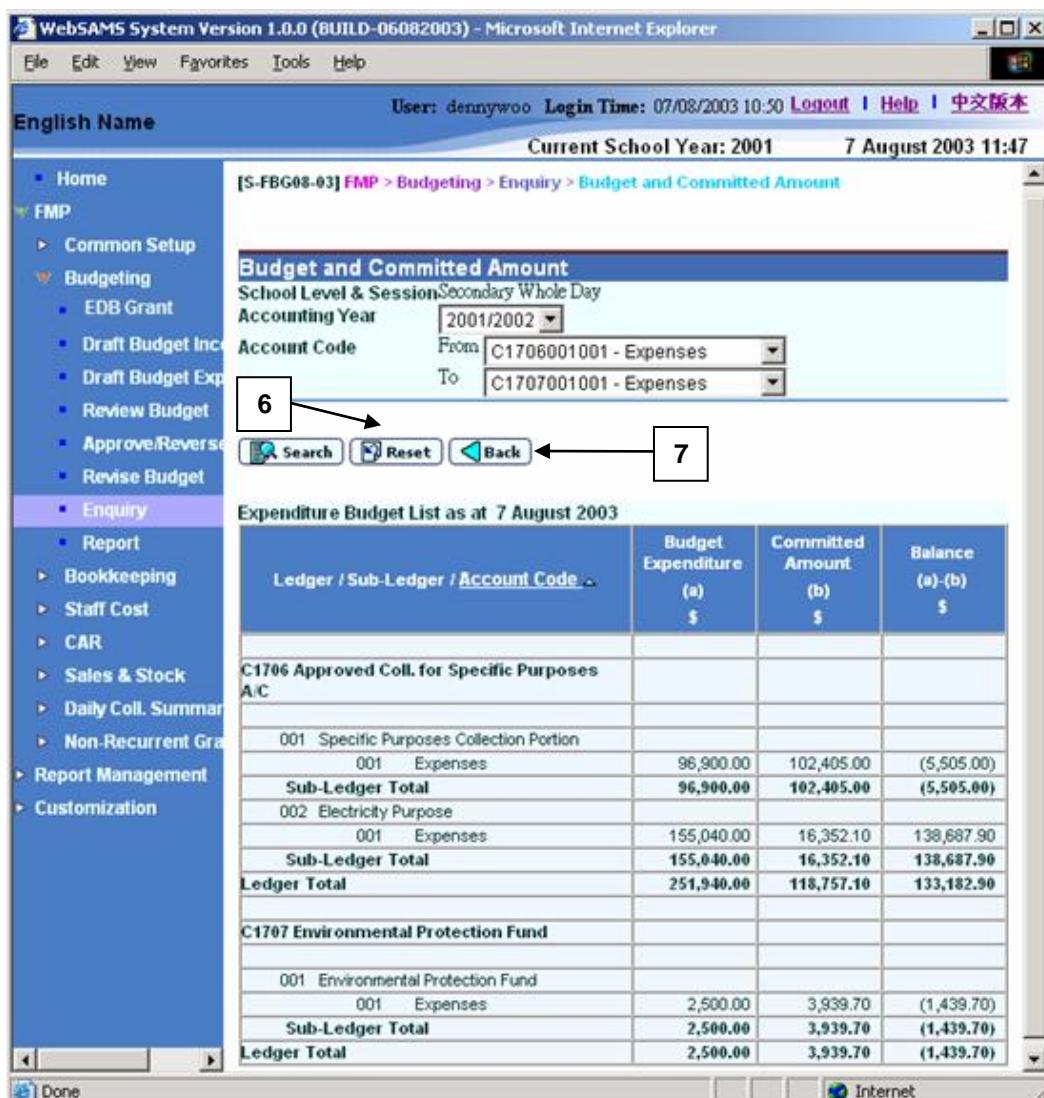
1. Click [**FMP**] → [**Budgeting**] → [**Enquiry**] from the left menu.
2. Select “Budget and Committed Amount”.
3. Click [**Go**] button.



4. Enter the search criteria, click [**Search**] button.



5. The details will be shown.
6. Click [**Reset**] button to reset the search criteria to default options.
7. Click [**Back**] button to go back to the enquiry menu page.

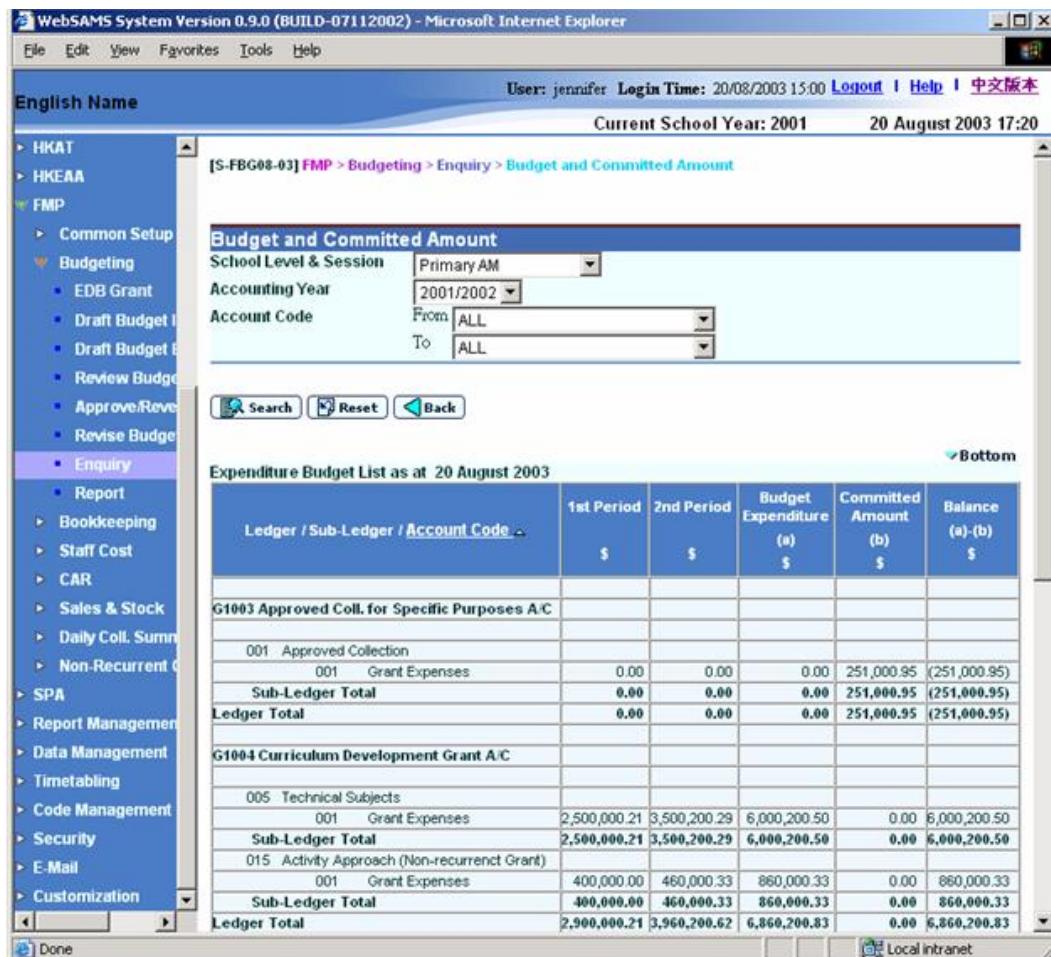


## Post-effects

1. It will list out and compare all the budget expenditure against the committed expenditure of the selected School Level / Session, Accounting Year.

## Notes

1. If it is a Bi-sessional or Through Train School, the users can select the School Level / Session from the selection criteria.
2. The account will not be displayed if the budget amount is zero and no unposted or posted voucher has been created.
3. For school with accounting period from April to March, two more columns will be shown to display the corresponding 1<sup>st</sup> and 2<sup>nd</sup> period amount (i.e. April to August and September to March respectively).



### 2.7.3 Budget Income and Expenditure by Sub-Ledger

#### Function Description

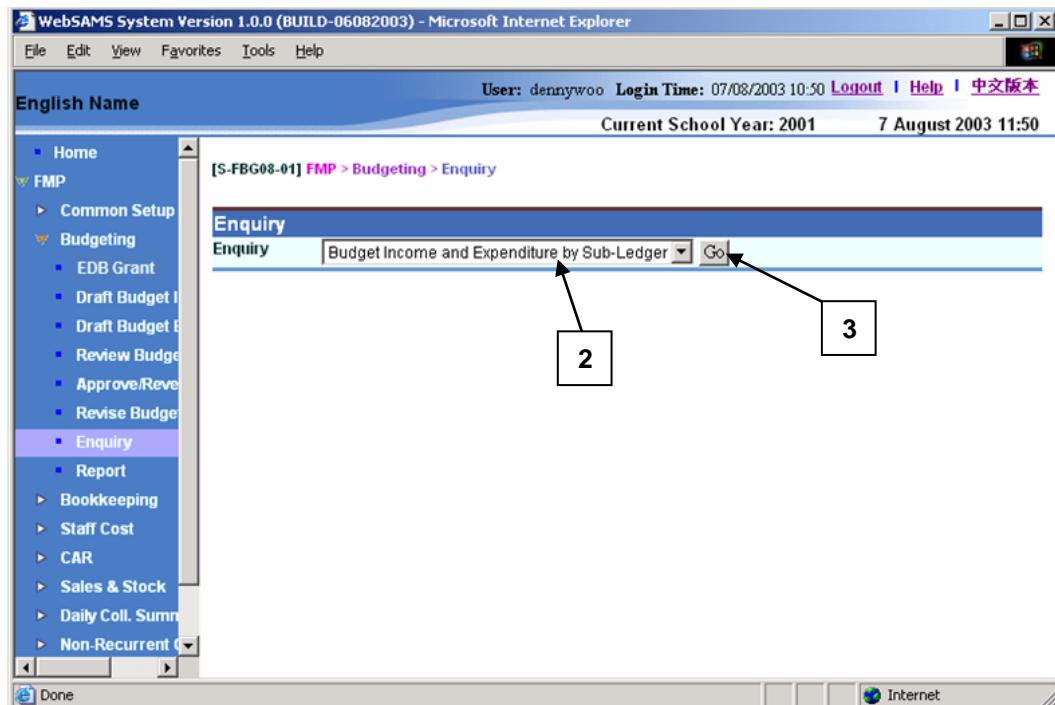
The Budget Income and Expenditure by Sub-Ledger will list out and compare all the budget income against expenditure at the sub-ledger level. The search result can be defined by selecting a combination of School Level / Session, accounting year, version (Draft / Approved / Revised), ledger code range and sub-ledger code range.

#### Pre-requisites

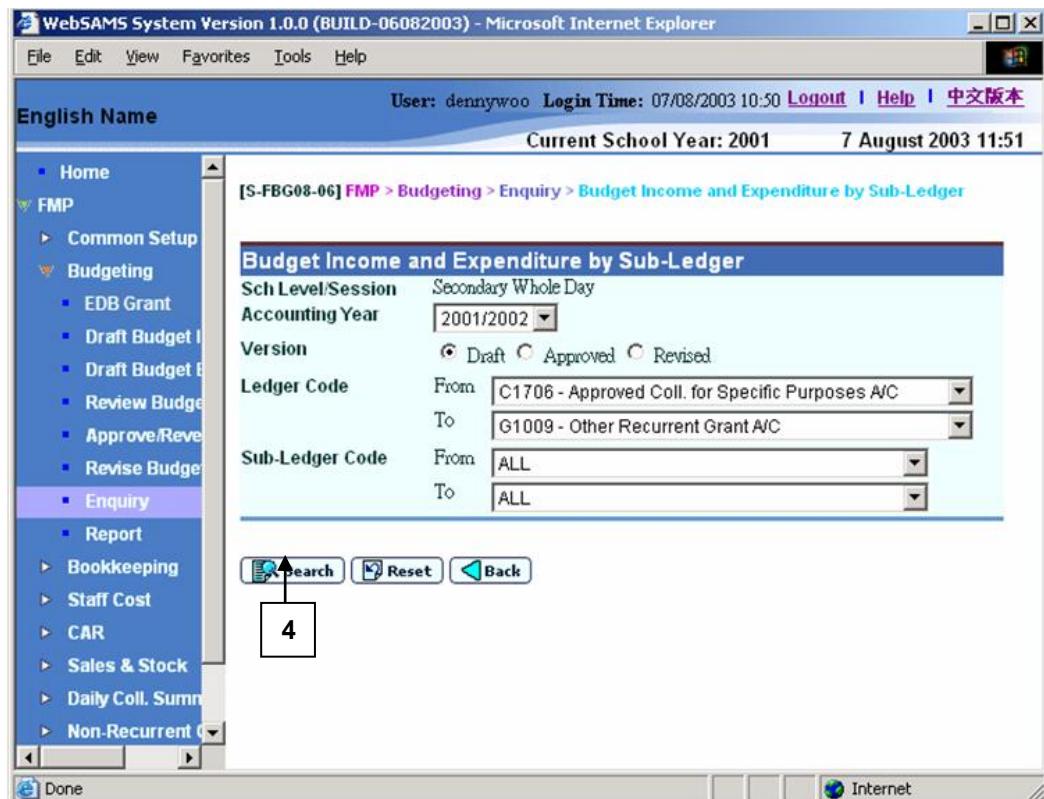
1. Budget has been prepared or vouchers have been created.

#### User Procedures

1. Click [**FMP**] → [**Budgeting**] → [**Enquiry**] from the left menu.
2. Select the enquiry of Budget Income and Expenditure by Sub-Ledger.
3. Click [**Go**] button.



4. Enter the search criteria, click [Search] button.



5. The details will be shown.
6. Click [Reset] button to reset the search criteria to default options.
7. Click [Back] button to go back to the enquiry menu page.

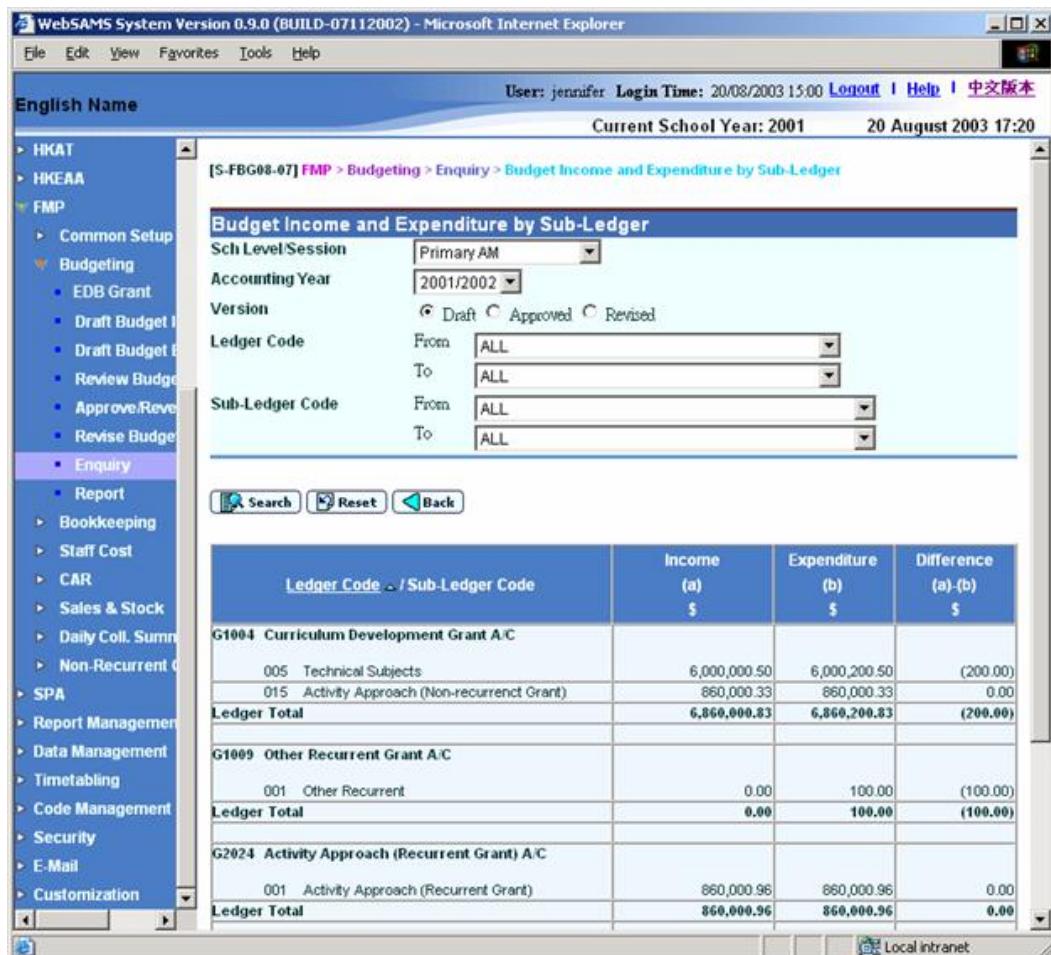
Ledger Code / Sub-Ledger Code	Income (a) \$	Expenditure (b) \$	Difference (a)-(b) \$
C1706 Approved Coll. for Specific Purposes A/C			
001 Electricity Purpose	96,900.00	158,800.00	(61,900.00)
002 Specific Purposes Collection Portion	155,040.00	155,040.00	0.00
<b>Ledger Total</b>	<b>251,940.00</b>	<b>313,840.00</b>	<b>(61,900.00)</b>
C1707 Environmental Protection Fund			
001 Environmental Protection Fund	0.00	2,500.00	(2,500.00)
<b>Ledger Total</b>	<b>0.00</b>	<b>2,500.00</b>	<b>(2,500.00)</b>
G1001 Block Grant A/C			
004 Substitute Teacher (#)	40,000.00	20,000.00	20,000.00
<b>Ledger Total</b>	<b>40,000.00</b>	<b>20,000.00</b>	<b>20,000.00</b>
G1009 Other Recurrent Grant A/C			
001 Other Recurrent	270,000.00	270,000.00	0.00
<b>Ledger Total</b>	<b>270,000.00</b>	<b>270,000.00</b>	<b>0.00</b>

## Post-effects

1. It will list out all the budget income against expenditure for easy comparison. The search result can be defined through a combination of criterions such as School Level / Session, accounting year, version (Draft / Approved / Revised), ledger code range and sub-ledger code range.

## Notes

1. If it is a Bi-sessional or Through Train School, the users can select the School Level / Session from the selection criteria.
2. The Sub-Ledger will not be displayed if the budget amount is zero and the summation of all the unposted and posted vouchers is zero.



## 2.7.4 Budgeting Status of Income and Expenditure

### Function Description

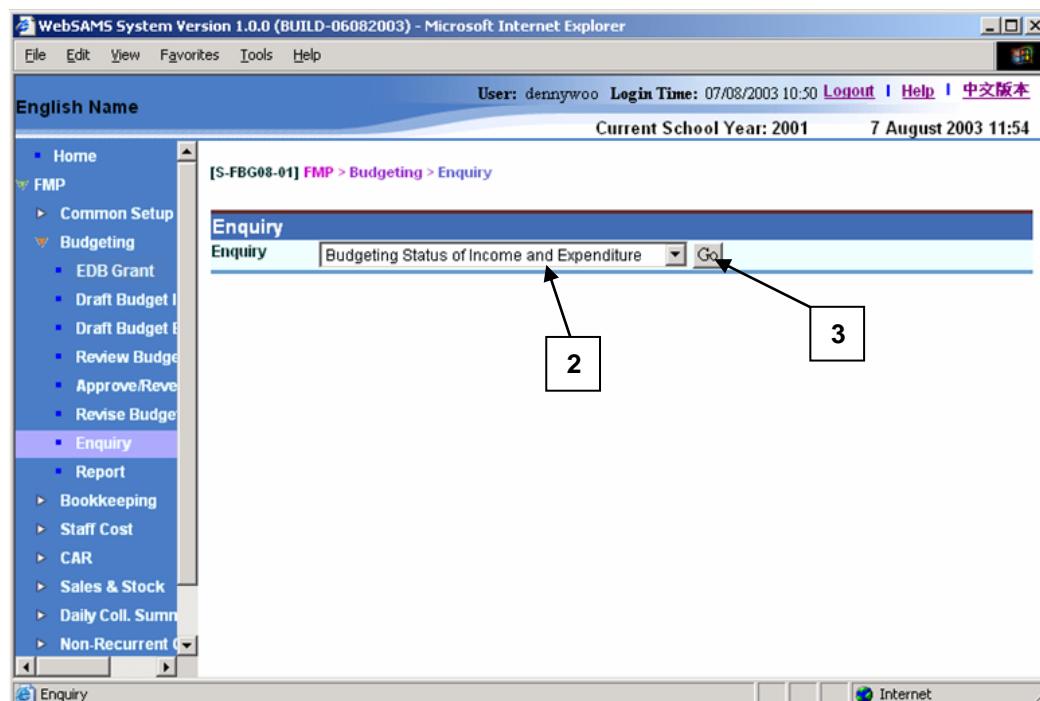
The Budgeting status of Income and Expenditure will list out the budgeting status for each accounting year that falls within the selected accounting years range.

### Pre-requisites

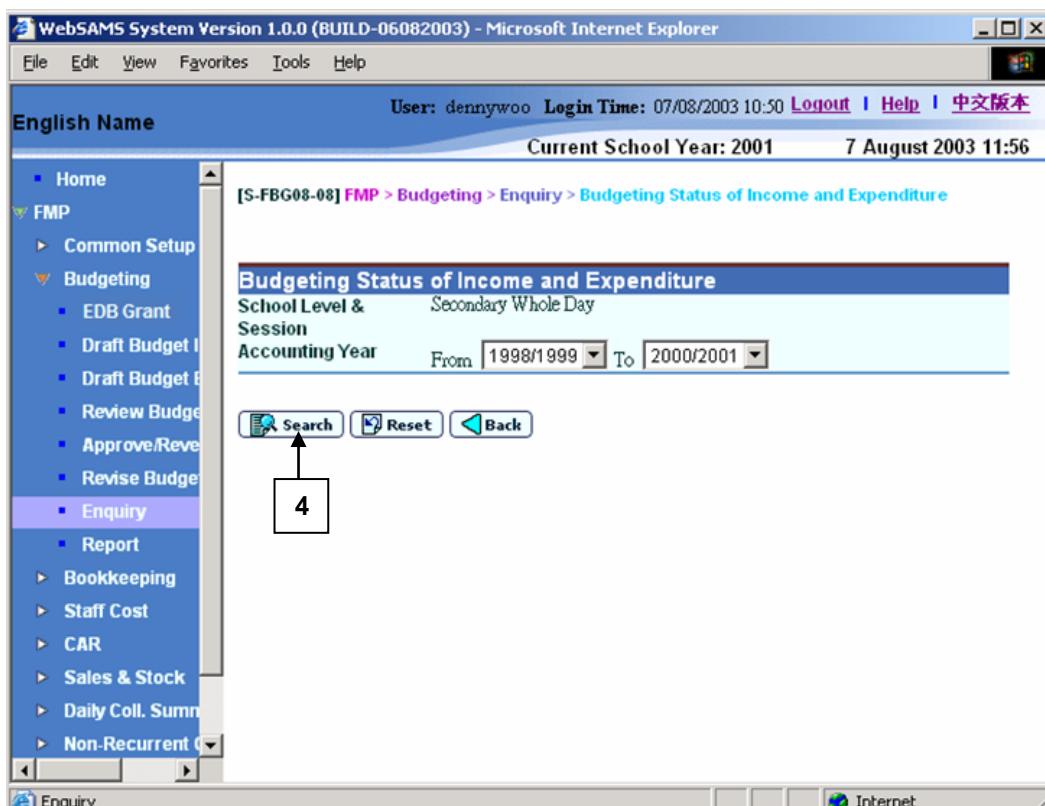
1. Budget has been prepared.

### User Procedures

1. Click [**FMP**] → [**Budgeting**] → [**Enquiry**] from the left menu.
2. Select the enquiry of Budget Status of Income and Expenditure.
3. Click [**Go**] button.



- Enter the search criteria, click [**Search**] button.



- The details will be shown.
- Click [**Reset**] button to reset the search criteria to default options.
- Click [**Back**] button to go back to the enquiry menu page.

The screenshot shows a Microsoft Internet Explorer window with the following details:

- Title Bar:** WebSAMS System Version 0.9.0 (BUILD-07112002) - Microsoft Internet Explorer
- Menu Bar:** File, Edit, View, Favorites, Tools, Help
- User Information:** User: jennifer Login Time: 28/08/2003 19:22 Logout | Help | 中文版本
- Date and Time:** Current School Year: 2001    28 August 2003 19:49
- Left Sidebar (Navigation Tree):**
  - HKAT
  - HKEAA
  - FMP
    - Common Setup
    - Budgeting
      - EDB Grant
      - Draft Budget I
      - Draft Budget II
      - Review Budget
      - Approve/Review
      - Revise Budget
      - Enquiry
      - Report
    - Bookkeeping
    - Staff Cost
    - CAR
    - Sales & Stock
    - Daily Coll. Summary
    - Non-Recurrent Cost
    - SPA
    - Report Management
    - Data Management
    - Timetabling
    - Code Management
    - Security
    - E-Mail
    - Customization
- Central Content Area:**

[S-FBG08-09] FMP > Budgeting > Enquiry > Budgeting Status of Income and Expenditure

**Budgeting Status of Income and Expenditure**

Sch Level/Session: Primary AM  
Accounting Year: From ALL To ALL

Buttons: Search, Reset, Back

Accounting Year	Budget Type	Status
2001/2002	Income	Draft
	Expenditure	Draft/Review
2003/2004	Expenditure	Review
2011/2012	Income / Expenditure	Approved
2012/2013	Income / Expenditure	Approved
2013/2014	Income	Review
2014/2015	Income	Draft
2015/2016	Expenditure	Draft
2016/2017	Income / Expenditure	Approved
2017/2018	Expenditure	Draft
2018/2019	Income / Expenditure	Approved
2020/2021	Income / Expenditure	Approved
- Bottom Navigation:** Bottom, Enquiry, Local intranet

## Post-effects

1. It will list out the budgeting status according to the selected accounting year range. The budget status will be grouped by accounting year and budget type (Income / Expenditure). Expenditure budget may have more than one budget status in a particular School Level / Session and Account Year since users can draft, submit and freeze expenditure programmes individually.

## Notes

1. If it is a Bi-sessional or Through Train School, users can select School Level / Session from the selection criteria.

## 2.8 Report

### 2.8.1 Generate Report

#### Function Description

Users can generate the Budgeting reports through this report function. “All categories” list contains all the reports available under the Budgeting module. These reports are further grouped separately into different categories according to number of school level / session and accounting period.

Users can view the reports for the following categories:

- Budgeting Report by Accounting Year
- Consolidated Report by Accounting Year
- Consolidated School Level Report by Accounting Year
- Budgeting Report by School Year (Accounting Period from April to March)
- Consolidated Report by School Year (Accounting Period from April to March)
- Consolidated School Level Report by School Year (Accounting Period from April to March)
- School Plan by School Year

#### Pre-requisites

Adobe Acrobat Reader and Microsoft Office 2000 are required in order to view the reports.

#### User Procedures

1. Click **[FMP] → [Budgeting] → [Report]** from the left menu.
2. Users can select another category and language. All reports under the selected category will be displayed.
3. Click on the Report Name (ID) link and the list of built-in and user-defined report templates are displayed.

User: super1 Login Time: 14/09/2011 17:09 [Logout](#) | [Help](#) | [中文版本](#)  
Current School Year: 2010 14 September 2011 17:10

[S-FBG09-01] FMP > Budgeting > Report

Category: FBG - Budgeting Report by Accounting Year  
Language: English  Chinese

[Search](#) [Reset](#)

**Report Name (ID) Link**

**Report Name (ID)**

**Budget and Expenditure Report (R-FBG005-E)**

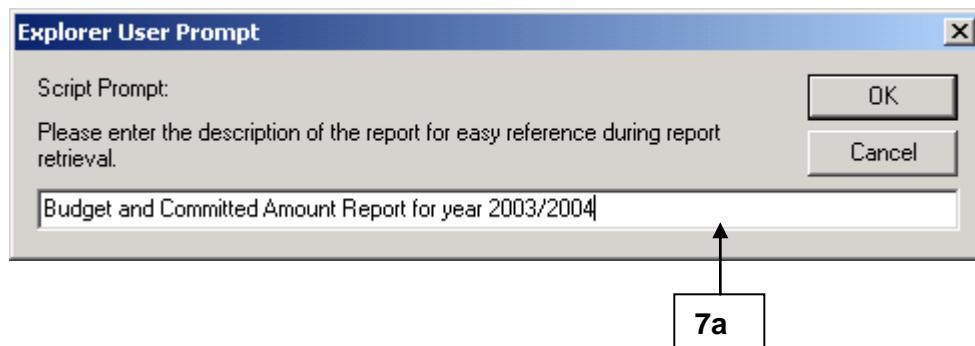
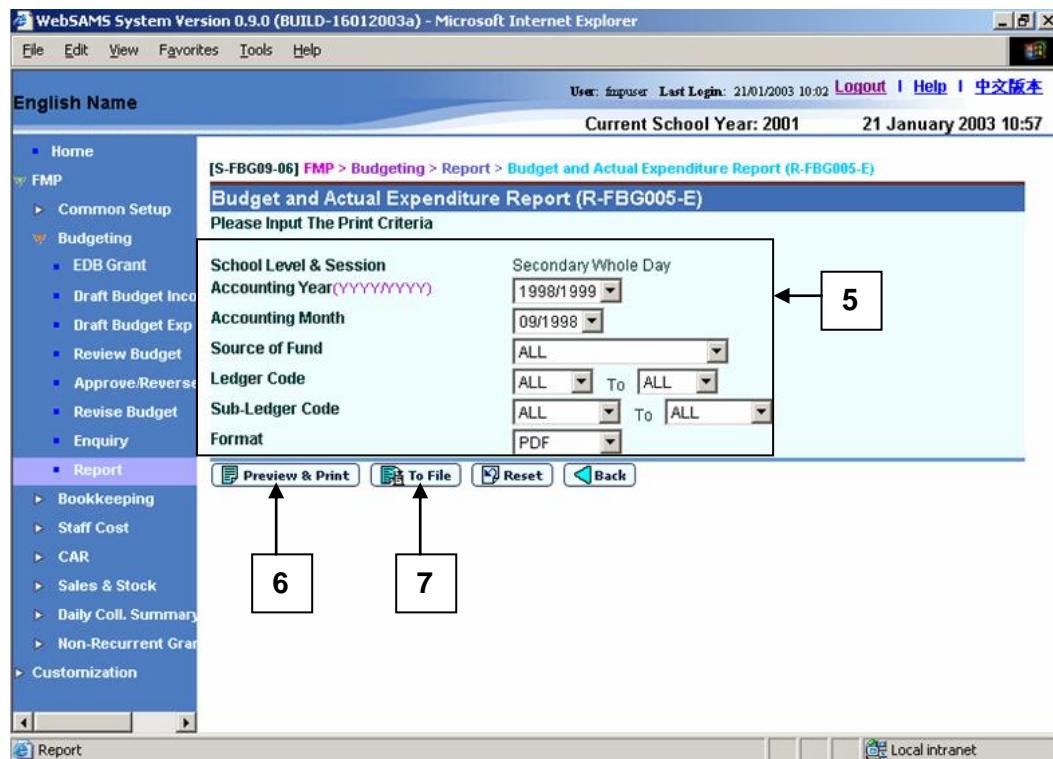
Template Description	Type	Creator	Creation Time
<a href="#">Built-in Template</a>	Built-In	---	---

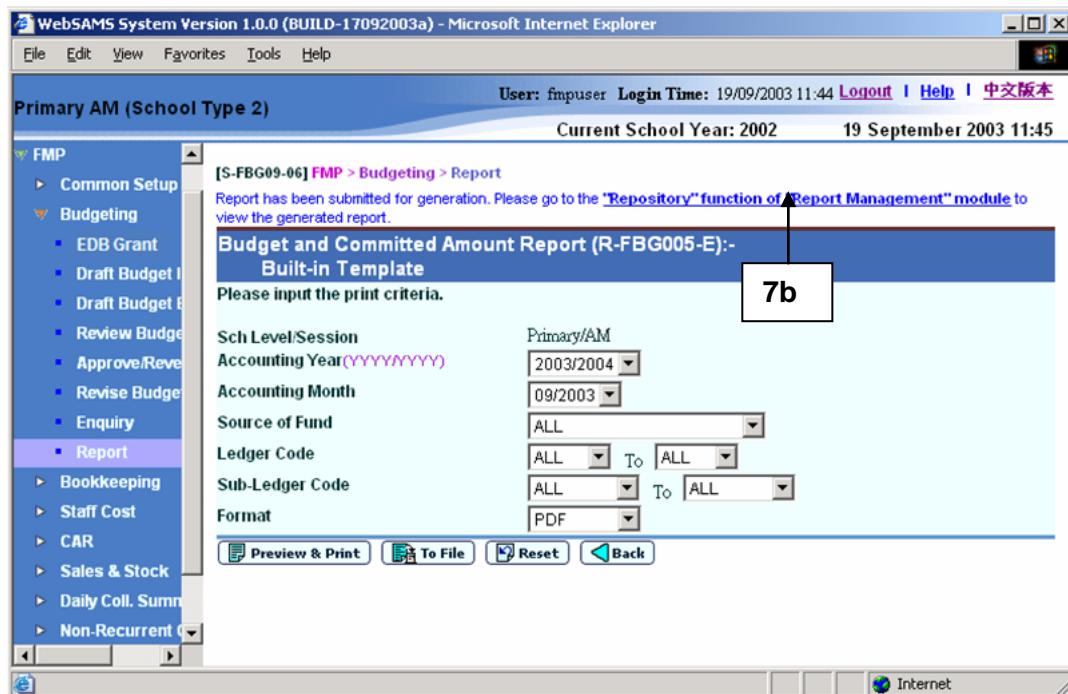
**Report Template Link**

[Budget Expenditure by Programmes \(R-FBG002-E\)](#)  
[Budget Income by Ledger \(R-FBG001-E\)](#)  
[Expenditure Report by Grade \(R-FBG003-E\)](#)  
[Five Year Forecast for Income and Expenditure \(R-FBG006-E\)](#)  
[History of Revision to Budget \(R-FBG007-E\)](#)  
[OEBG Expenditure Budget \(R-FBG008-E\)](#)  
[OEBG Expenditure Report \(R-FBG007-E\)](#)  
[Summary of Budget Income and Expenditure \(R-FBG006-E\)](#)  
[Summary of Budgeting & Actual Income and Expenditure \(R-FBG025-E\)](#)  
[Variance Report of Expenditure \(R-FBG004-E\)](#)  
[Variance Report of Income \(R-FBG003-E\)](#)

\* Click ▶ or the link to display the report template(s) and then click the template you need to create the report.

4. Click on the Report Template link to view the report search criterions.
5. Users may narrow down the search by changing the various search criterions presented on the screen.
6. Click **[Preview & Print]** button to open a new window to preview the report.
7. Users can choose to generate the report backend by clicking on **[To File]** button.
  - a. Users are required to fill in the report descriptions. Report will then be generated and stored in Report Repository. No report window will pop up.
  - b. Users can click the hyperlink to go to Report Repository to download the report or click **[Report Management] → [Repository]** from the left menu to download the report later.





## Post-effects

1. If [Preview & Print] button is clicked, the selected report is generated for users to preview in a pop-up window.
2. If [To File] button is clicked, the selected report is generated and stored in Report Management - Repository. After clicking the [To File] button, a textbox will pop up and users may fill in the description of the report in the textbox during report retrieval in Report Management - Repository for easy reference.

## Notes

1. Different types of schools have different report categories. They are as follows:

### Whole Day with Accounting Period from September to August

- Budgeting Report by Accounting Year
- School Plan by School Year

### Bi-sessional (AM & PM) with Accounting Period from September to August

- Budgeting Report by Accounting Year
- Consolidated Report by Accounting Year
- School Plan by School Year

### Through Train with Accounting Period from September to August

#### **(a) Whole Day Secondary and Whole Day Primary**

- Budgeting Report by Accounting Year
- Consolidated School Level Report by Accounting Year
- School Plan by School Year

**(b) Whole Day Secondary and Bi-sessional (AM+PM) Primary**

- Budgeting Report by Accounting Year
- Consolidated Report by Accounting Year
- Consolidated School Level Report by Accounting Year
- School Plan by School Year

**Whole Day with Accounting Period from April to March**

- Budgeting Report by Accounting Year
- Budgeting Report by School Year
- School Plan by School Year

**Bi-sessional (AM & PM) with Accounting Period from April to March**

- Budgeting Report by Accounting Year
- Budgeting Report by School Year
- Consolidated Report by Accounting Year
- Consolidated Report by School Year
- School Plan by School Year

**Through Train with Accounting Period from April to March**

**(a) Whole Day Secondary and Whole Day Primary**

- Budgeting Report by Accounting Year
- Budgeting Report by School Year
- Consolidated School Level Report by Accounting Year
- Consolidated School Level Report by School Year
- School Plan by School Year

**(b) Whole Day Secondary and Bi-sessional (AM+PM) Primary with Accounting Period from April to March**

- Budgeting Report by Accounting Year
- Budgeting Report by School Year
- Consolidated Report by Accounting Year
- Consolidated Report by School Year
- Consolidated School Level Report by Accounting Year
- Consolidated School Level Report by School Year
- School Plan by School Year

Consolidated Reports are only available for Bi-sessional Schools and Through Train Schools.

2. The following reports are available:

**Budgeting Report by Accounting Year** (Accounting period from September to August)

- Budget and Expenditure Report (R-FBG005)
- Budget Expenditure by Programmes (R-FBG002)
- Budget Income by Ledger (R-FBG001)
- Expenditure Report by Grant Type (R-FBG009)
- Five Year Forecast for Income and Expenditure (R-FBG010)
- History of Revision to Budget Income and Expenditure (R-FBG011)
- OEBG Expenditure Budget (R-FBG008)
- OEBG Expenditure Report (R-FBG007)
- Summary of Budget Income and Expenditure (R-FBG006)
- Summary of Budgeting & Actual Income and Expenditure (R-FBG025-E)
- Variance Report of Expenditure (R-FBG004)

- Variance Report of Income (R-FBG003)

**Consolidated Report by Accounting Year** (Accounting period from September to August)

- Consolidated Budget and Expenditure Report (R-FBG016)
- Consolidated Budget Expenditure by Programmes (R-FBG013)
- Consolidated Budget Income by Ledger (R-FBG012)
- Consolidated Expenditure Report by Grant Type (R-FBG021)
- Consolidated Five Year Forecast for Income and Expenditure (R-FBG022)
- Consolidated History of Revision to Budget Income and Expenditure (R-FBG023)
- Consolidated OEBG Expenditure Budget (R-FBG020)
- Consolidated OEBG Expenditure Budget with Bi-sessional Breakdown (R-FBG018)
- Consolidated OEBG Expenditure Report (R-FBG019)
- Consolidated Summary of Budget Income and Expenditure (R-FBG017)
- Consolidated Variance Report of Expenditure (R-FBG015)
- Consolidated Variance Report of Income (R-FBG014)

**Consolidated School Level Report by Accounting Year** (Accounting period from September to August)

- Consolidated Budget and Expenditure Report (R-FBG016T)
- Consolidated Budget Expenditure by Programmes (R-FBG013T)
- Consolidated Budget Income by Ledger (R-FBG012T)
- Consolidated Expenditure Report by Grant Type (R-FBG021T)
- Consolidated Five Year Forecast for Income and Expenditure (R-FBG022T)
- Consolidated History of Revision to Budget Income and Expenditure (R-FBG023T)
- Consolidated OEBG Expenditure Budget (R-FBG020T)
- Consolidated OEBG Expenditure Budget with School Level Breakdown (R-FBG018T)
- Consolidated OEBG Expenditure Report (R-FBG019T)
- Consolidated Summary of Budget Income and Expenditure (R-FBG017T)
- Consolidated Variance Report of Expenditure (R-FBG015T)
- Consolidated Variance Report of Income (R-FBG014T)

**Budgeting Report by School Year** (Accounting Period from April to March)

- Budget and Expenditure Report (R-FBG005S)
- Budget Expenditure by Programmes (R-FBG002S)
- Budget Income by Ledger (R-FBG001S)
- Expenditure Report by Grant Type (R-FBG009S)
- Five Year Forecast for Income and Expenditure (R-FBG010S)
- History of Revision to Budget Income and Expenditure (R-FBG011S)
- OEBG Expenditure Budget (R-FBG008S)
- OEBG Expenditure Report (R-FBG007S)
- Summary of Budget Income and Expenditure (R-FBG006S)
- Variance Report of Expenditure (R-FBG004S)
- Variance Report of Income (R-FBG003S)

Consolidated Report by School Year (Accounting Period from April to March)

- Consolidated Budget and Expenditure Report (R-FBG016S)
- Consolidated Budget Expenditure by Programmes (R-FBG013S)
- Consolidated Budget Income by Ledger (R-FBG012S)
- Consolidated Expenditure Report by Grant Type (R-FBG021S)
- Consolidated Five Year Forecast for Income and Expenditure (R-FBG022S)
- Consolidated History of Revision to Budget Income and Expenditure (R-FBG023S)
- Consolidated OEBG Expenditure Budget (R-FBG020S)
- Consolidated OEBG Expenditure Budget with Bi-sessional Breakdown (R-FBG018S)
- Consolidated OEBG Expenditure Report (R-FBG019S)
- Consolidated Summary of Budget Income and Expenditure (R-FBG017S)
- Consolidated Variance Report of Expenditure (R-FBG015S)
- Consolidated Variance Report of Income (R-FBG014S)

Consolidated School Level Report by School Year (Accounting Period from April to March)

- Consolidated Budget and Expenditure Report (R-FBG016TS)
- Consolidated Budget Expenditure by Programmes (R-FBG013TS)
- Consolidated Budget Income by Ledger (R-FBG012TS)
- Consolidated Expenditure Report by Grant Type (R-FBG021TS)
- Consolidated Five Year Forecast for Income and Expenditure (R-FBG022TS)
- Consolidated History of Revision to Budget Income and Expenditure (R-FBG023TS)
- Consolidated OEBG Expenditure Budget (R-FBG020TS)
- Consolidated OEBG Expenditure Budget with School Level Breakdown (R-FBG018TS)
- Consolidated OEBG Expenditure Report (R-FBG019TS)
- Consolidated Summary of Budget Income and Expenditure (R-FBG017TS)
- Consolidated Variance Report of Expenditure (R-FBG015TS)
- Consolidated Variance Report of Income (R-FBG014TS)

School Plan by School Year (Accounting period from September to August)

- School Plan by School Year (R-FBG024)

School Plan by School Year (Accounting period from April to March)

- School Plan by School Year (R-FBG024S)

3. There are 4 types of report.

- a. Single School Level / Session and Bi-School Levels / Sessions Reports

These reports aimed for schools with accounting period from September to August. They will be printed according to accounting year. These reports have no suffix and ranges from FBG001 to FBG025.

b. Consolidated School Level by Accounting Year

These reports aimed for schools with accounting period from September to August. They consolidate the budgets from multiple School Levels / Sessions. These reports will be printed according to accounting year and are suffixed by "T". These reports have ranges from FBG012T to FBG023T. Only Through Train schools can access these reports.

c. Single School Level / Session and Bi-School Levels / Sessions School Year Reports

These reports are aimed for schools with accounting period from April to March. They will be printed according to school year and are suffixed by "S". These reports have ranges from FBG001S to FBG024S.

d. Consolidated School Level / Session Reports by School Year

These reports are aimed for schools with accounting period from April to March. They consolidate budgets from multiple School Levels / Sessions. These reports will be printed according to School Year and are suffixed by "TS". These reports have ranges from FBG012TS to FBG023TS.

4. Different reports may have different set of input criteria.

4.1 Budget and Expenditure Report (R-FBG005-E/R-FBG005S-E)

- This function allows the users to generate the Budget and Expenditure Report (R-FBG005-E/R-FBG005S-E) based on the selected print criteria.

The screenshot shows a Microsoft Internet Explorer window for the WebSAMS system. The title bar reads "Websams System Version 1.0.0 (BUILD-13082003a) - Microsoft Internet Explorer". The menu bar includes File, Edit, View, Favorites, Tools, and Help. The toolbar has links for Logout, Help, and Chinese version. The main content area displays the "Primary AM (School Type 2)" page. At the top right, it shows "User: fmpuser Login Time: 14/08/2003 17:44 Logout | Help | 中文版本" and "Current School Year: 2002 14 August 2003 18:07". On the left, there is a navigation menu under "FMP": Home, Common Setup, Budgeting (selected), EDB Grant, Draft Budget Inc., Draft Budget Exp., Review Budget, Approve/Reverse, Revise Budget, Enquiry, Report (selected), Bookkeeping, Staff Cost, CAR, Sales & Stock, Daily Coll. Summary, Non-Recurrent Gr., Report Management, Customization. The right side shows the "Budget and Committed Amount Report (R-FBG005-E)" form. It has a purple header "Budget and Committed Amount Report (R-FBG005-E): Built-in Template". Below it, a message says "Please input the print criteria:". There are dropdown menus for "Sch Level/Session" (Primary AM), "Accounting Year(YYYY/YYYY)", "Accounting Month" (09/2001), "Source of Fund" (ALL), "Ledger Code" (ALL To ALL), "Sub-Ledger Code" (ALL To ALL), and "Format" (PDF). At the bottom are buttons for "Preview & Print", "Save To File", "Reset", and "Back".

- The below criteria can be selected from this screen to generate report:
  - School Level / Session
  - Accounting Year or School Year
  - Accounting Month
  - Source of Fund
  - Ledger Code
  - Sub-Ledger Code
  - Format (PDF, WORD, RICHTEXT, EXCEL)
- You can (i) view the report online by clicking the [**Preview & Print**] button or (ii) generate and store the report in Report Management – Repository by clicking the [**To File**] button.

#### 4.2 Budget Expenditure by Programmes (R-FBG002-E/R-FBG002S-E)

- This function allows users to generate the Budget Expenditure by Programmes (R-FBG002-E/R-FBG002S-E) based on the selected print criteria.

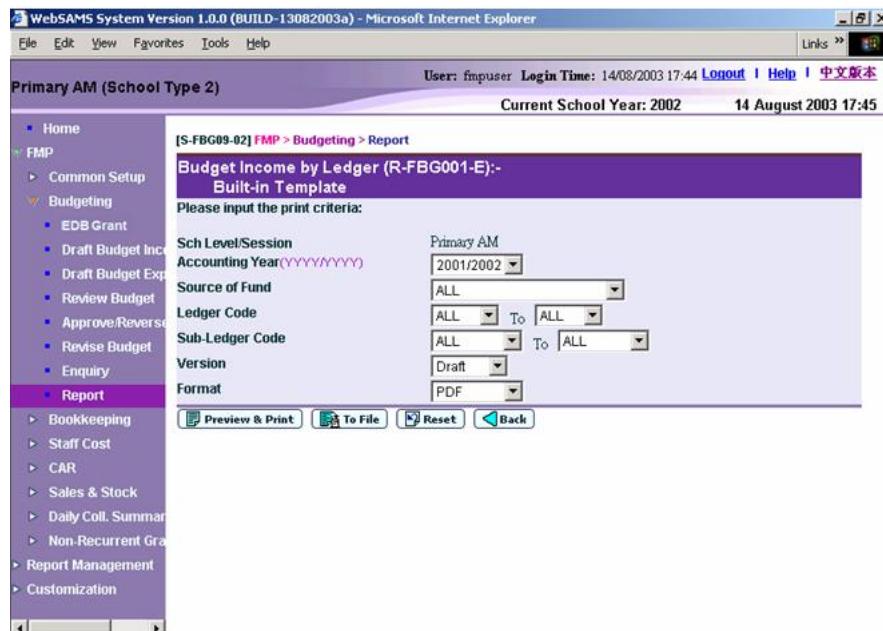
The screenshot shows the 'Budget Expenditure by Programmes (R-FBG002-E)' report page. The left sidebar has a 'Budgeting' section selected. The main area shows fields for Sch Level/Session (2000/2001), Programme Code (ALL To ALL), Source of Fund (ALL), Ledger Code (ALL To ALL), Sub-Ledger Code (ALL To ALL), Version (Draft), and Format (PDF). Buttons at the bottom include 'Preview & Print', 'To File', 'Reset', and 'Back'.

- The below criteria can be selected from this screen to generate report:
  - School Level / Session
  - Accounting Year or School Year
  - Programme Code
  - Source of Fund
  - Ledger Code

- Sub-Ledger Code
- Version (Draft, Original, Revised)
- Format (PDF, WORD, RICHTEXT, EXCEL)
- You can (i) view the report online by clicking the [**Preview & Print**] button or (ii) generate and store the report in Report Management – Repository by clicking the [**To File**] button.
- The selection for “Version” is omitted if it is a school year report.

#### 4.3 Budget Income by Ledger (R-FBG001-E/R-FBG001S-E)

- This function allows users to generate the Budget Income by Ledger (R-FBG001-E/R-FBG001S-E) based on the selected print criteria.



- The below criteria can be selected from this screen to generate report:
  - School Level / Session
  - Accounting Year or School Year
  - Source of Fund
  - Ledger Code
  - Sub-Ledger Code
  - Version (Draft, Original, Revised)
  - Format (PDF, WORD, RICHTEXT, EXCEL)
- You can (i) view the report online by clicking the [**Preview & Print**] button or (ii) generate and store the report in Report Management – Repository by clicking the [**To File**] button.
- The selection for “Version” is omitted if it is a school year report.

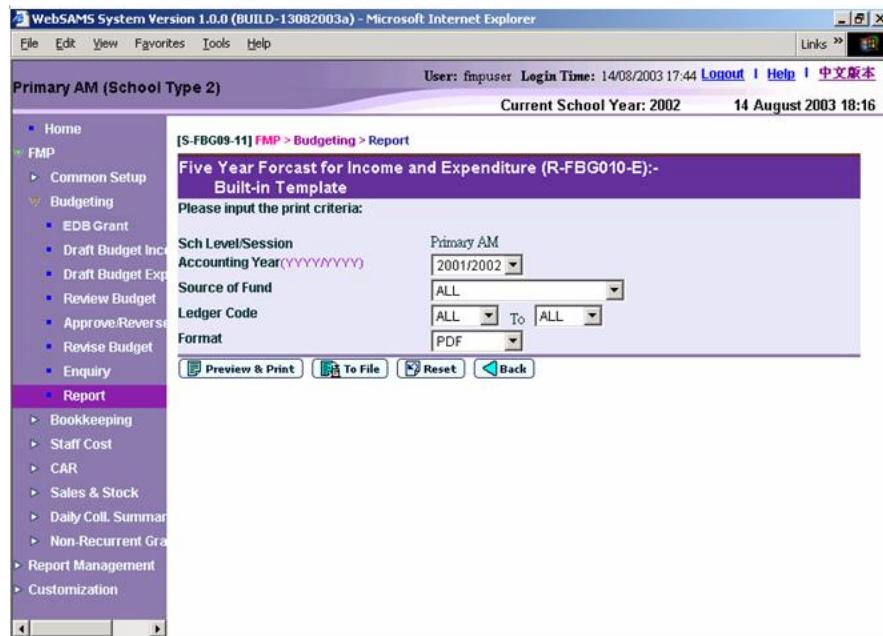
#### 4.4 Expenditure Report by Grant Type (R-FBG009/R-FBG009S-E)

- This function allows the users to generate the Expenditure Report by Grant Type (R-FBG009/R-FBG009S-E) based on the selected print criteria.

- The below criteria can be selected from this screen to generate report:
  - School Level / Session
  - Accounting Year or School Year
  - Accounting Month
  - Source of Fund
  - Ledger Code
  - Format (PDF, WORD, RICHTEXT, EXCEL)
- You can (i) view the report online by clicking the **[Preview & Print]** button or (ii) generate and store the report in Report Management – Repository by clicking the **[To File]** button.

#### 4.5 Five Year Forecast for Income and Expenditure (R-FBG010-E/R-FBG0010S-E)

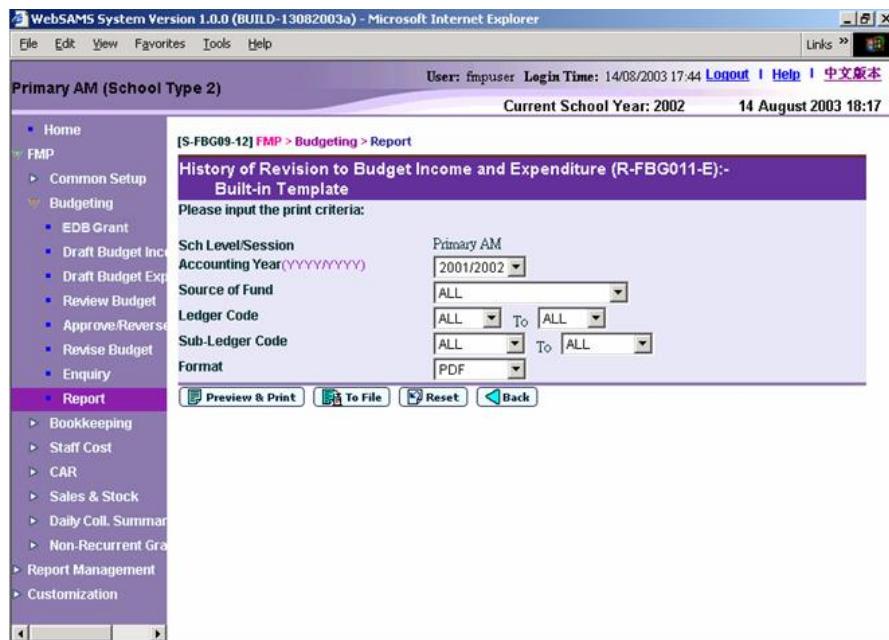
- This function allows the users to generate the Five Year Forecast for Income and Expenditure (R-FBG010-E/R-FBG0010S-E) based on the selected print criteria.



- The below criteria can be selected from this screen to generate report:
  - School Level / Session
  - Accounting Year or School Year
  - Source of Fund
  - Ledger Code
  - Format (PDF, WORD, RICHTEXT, EXCEL)
- You can (i) view the report online by clicking the [**Preview & Print**] button or (ii) generate and store the report in Report Management – Repository by clicking the [**To File**] button.

#### 4.6 History of Revision to Budget Income and Expenditure (R-FBG011-E/R-FBG011S-E)

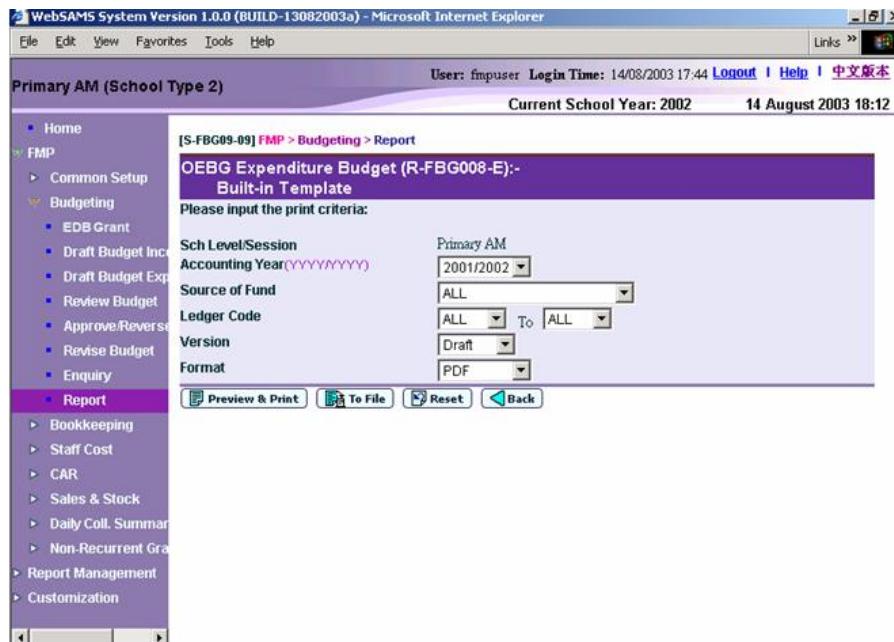
- This function allows the users to generate the History of Revision to Budget Income and Expenditure (R-FBG011-E/R-FBG011S-E) based on the selected print criteria.



- The below criteria can be selected from this screen to generate report:
  - School Level / Session
  - Accounting Year or School Year
  - Source of Fund
  - Ledger Code
  - Sub-Ledger Code
  - Format (PDF, WORD, RICHTEXT, EXCEL)
- You can (i) view the report online by clicking the **[Preview & Print]** button or (ii) generate and store the report in Report Management – Repository by clicking the **[To File]** button.

#### 4.7 OEBG Expenditure Budget (R-FBG008-E/R-FBG008S-E)

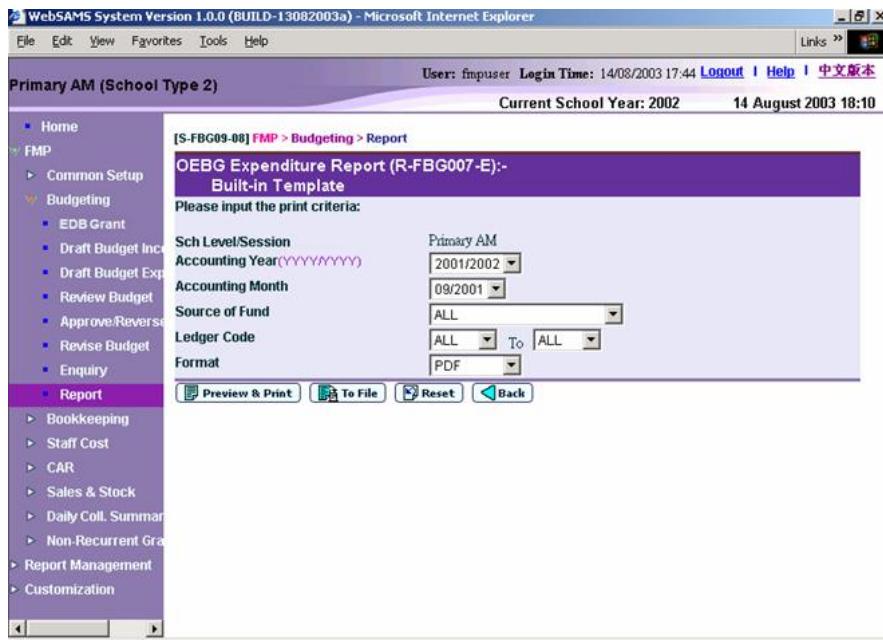
- This function allows the users to generate the OEBG Expenditure Budget (R-FBG008-E/R-FBG008S-E) based on the selected print criteria.



- The below criteria can be selected from this screen to generate report:
  - School Level / Session
  - Accounting Year or School Year
  - Source of Fund
  - Ledger Code
  - Version (Draft, Original, Revised)
  - Format (PDF, WORD, RICHTEXT, EXCEL)
- You can (i) view the report online by clicking the [**Preview & Print**] button or (ii) generate and store the report in Report Management – Repository by clicking the [**To File**] button.
- The selection for “Version” is omitted if it is a school year report.

#### 4.8 OEBG Expenditure Report (R-FBG007-E/R-FBG007S-E)

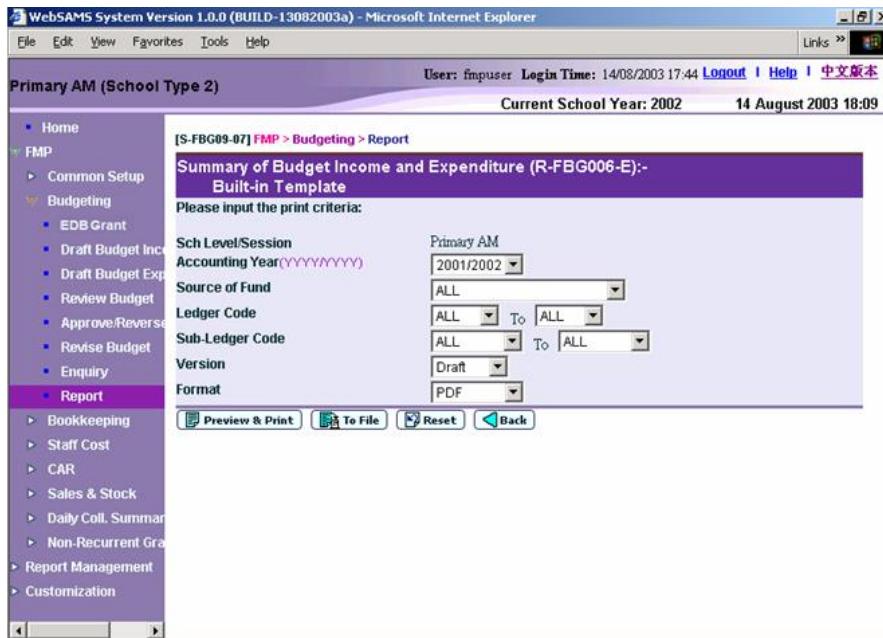
- This function allows the users to generate the OEBG Expenditure Report (R-FBG007-E/R-FBG007S-E) based on the selected print criteria.



- The below criteria can be selected from this screen to generate report:
  - School Level / Session
  - Accounting Year or School Year
  - Accounting Month
  - Source of Fund
  - Ledger Code
  - Format (PDF, WORD, RICHTEXT, EXCEL)
- You can (i) view the report online by clicking the **[Preview & Print]** button or (ii) generate and store the report in Report Management – Repository by clicking the **[To File]** button.

#### 4.9 Summary of Budget Income and Expenditure (R-FBG006-E/R-FBG006S-E)

- This function allows the users to generate the Summary of Budget Income and Expenditure (R-FBG006-E/R-FBG006S-E) based on the selected print criteria.



- The below criteria can be selected from this screen to generate report:
  - School Level / Session
  - Accounting Year or School Year
  - Source of Fund
  - Ledger Code
  - Sub-Ledger Code
  - Version (Draft, Original, Revised)
  - Format (PDF, WORD, RICHTEXT, EXCEL)
- You can (i) view the report online by clicking the [**Preview & Print**] button or (ii) generate and store the report in Report Management – Repository by clicking the [**To File**] button.
- The selection for “Version” is omitted if it is a school year report.

4.10 Summary of Budgeting & Actual Income and Expenditure (R-FBG025-E)

- This function allows the users to generate the Summary of Budgeting & Actual Income and Expenditure (R-FBG025-E) based on the selected print criteria.

User: super1 Login Time: 14/09/2011 17:03 Logout | Help | 中文版本  
Current School Year: 2010 14 September 2011 17:05

[S-FBG09-74] FMP > Budgeting > Report  
**Summary of Budgeting & Actual Income and Expenditure (R-FBG025-E):-  
Built-in Template**  
Please input the print criteria.

Sch Level/Session Primary/MM  
Primary/PM  
Secondary/Whole Day

Accounting Year(YYYY/MMMM)  
Source of Fund All

Ledger Code All To All  
Sub-Ledger Code All To All

Version Draft  
Format PDF

**Preview & Print** **To File** **Reset** **Back**

- The below criteria can be selected from this screen to generate report:
  - School Level / Session
  - Accounting Year
  - Source of Fund
  - Ledger Code
  - Sub-Ledger Code
  - Version (Draft, Original, Revised)
  - Format (PDF, WORD, RICHTEXT, EXCEL)
- You can (i) view the report online by clicking the [**Preview & Print**] button or (ii) generate and store the report in Report Management – Repository by clicking the [**To File**] button.

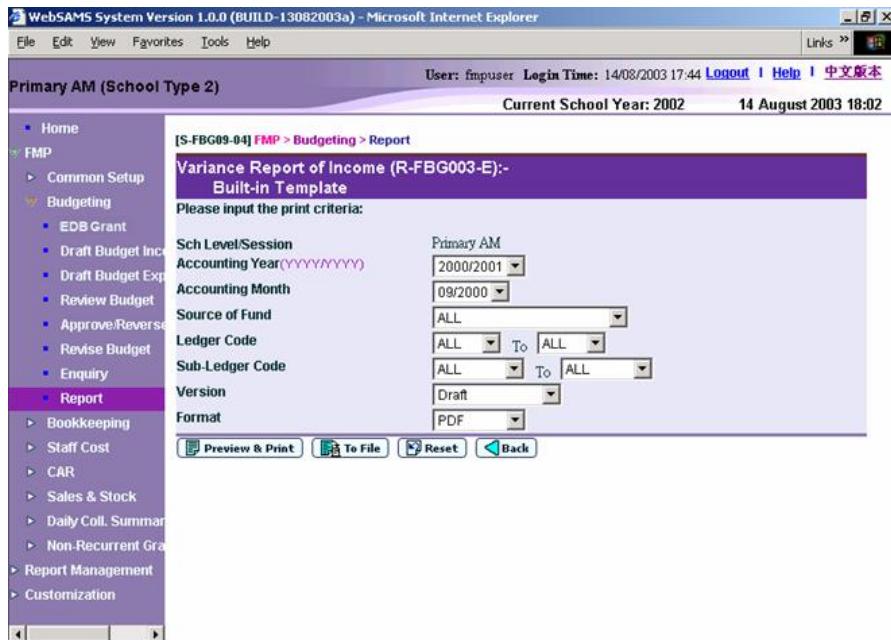
#### 4.11 Variance Report of Expenditure (R-FBG004-E/R-FBG004S-E)

- This function allows the users to generate the Variance Report of Expenditure (R-FBG004-E/R-FBG004S-E) based on the selected print criteria.

- The below criteria can be selected from this screen to generate report:
  - School Level / Session
  - Accounting Year or School Year
  - Accounting Month
  - Programme Code
  - Source of Fund
  - Ledger Code
  - Sub-Ledger Code
  - Version (Draft, Original, Revised)
  - Format (PDF, WORD, RICHTEXT, EXCEL)
  - Sort By (Voucher Date, Voucher Number)
- You can (i) view the report online by clicking the [Preview & Print] button or (ii) generate and store the report in Report Management – Repository by clicking the [To File] button.
- The selection for “Version” is omitted if it is a school year report.

#### 4.12 Variance Report of Income (R-FBG003-E/R-FBG003S-E)

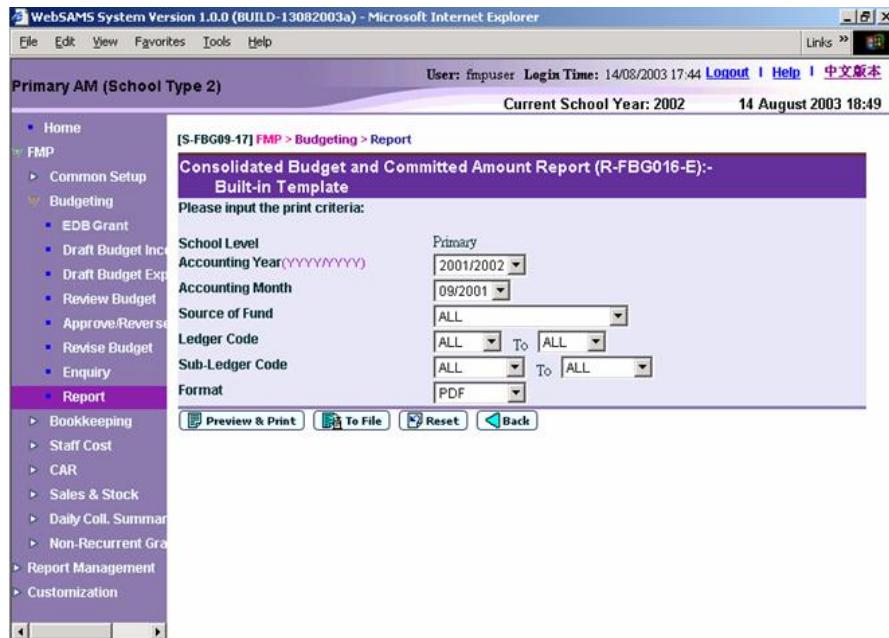
- This function allows the users to generate the Variance Report of Income (R-FBG003-E/R-FBG003S-E) based on the selected print criteria.



- The below criteria can be selected from this screen to generate report:
  - School Level / Session
  - Accounting Year or School Year
  - Accounting Month
  - Source of Fund
  - Ledger Code
  - Sub-Ledger Code
  - Version (Draft, Original, Revised)
  - Format (PDF, WORD, RICHTEXT, EXCEL)
- You can (i) view the report online by clicking the **[Preview & Print]** button or (ii) generate and store the report in Report Management – Repository by clicking the **[To File]** button.
- The selection for “Version” is omitted if it is a school year report.

**4.13 Consolidated Budget and Expenditure Report (R-FBG016-E/R-FBG016S-E/R-FBG016T-E/R-FBG016TS-E)**

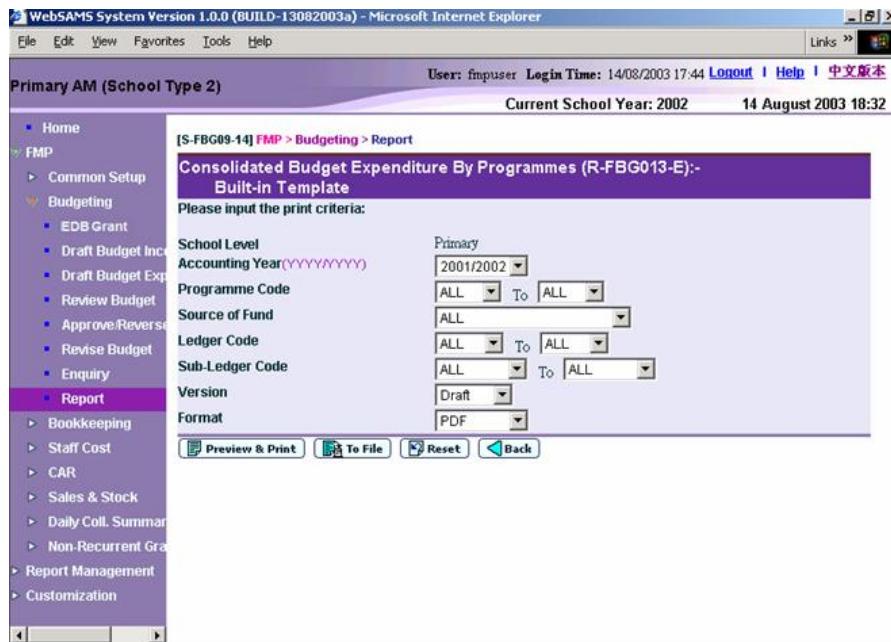
- This function allows the users to generate the Consolidated Budget and Expenditure Report (R-FBG016-E/R-FBG016S-E/R-FBG016T-E/R-FBG016TS-E) based on the selected print criteria.



- The below criteria can be selected from this screen to generate report:
  - School Level
  - Accounting Year or School Year
  - Accounting Month
  - Source of Fund
  - Ledger Code
  - Sub-Ledger Code
  - Format (PDF, WORD, RICHTEXT, EXCEL)
- You can (i) view the report online by clicking the [**Preview & Print**] button or (ii) generate and store the report in Report Management – Repository by clicking the [**To File**] button.

#### 4.14 Consolidated Budget Expenditure by Programmes (R-FBG013-E/R-FBG013S-E/R-FBG013T-E/R-FBG013TS-E)

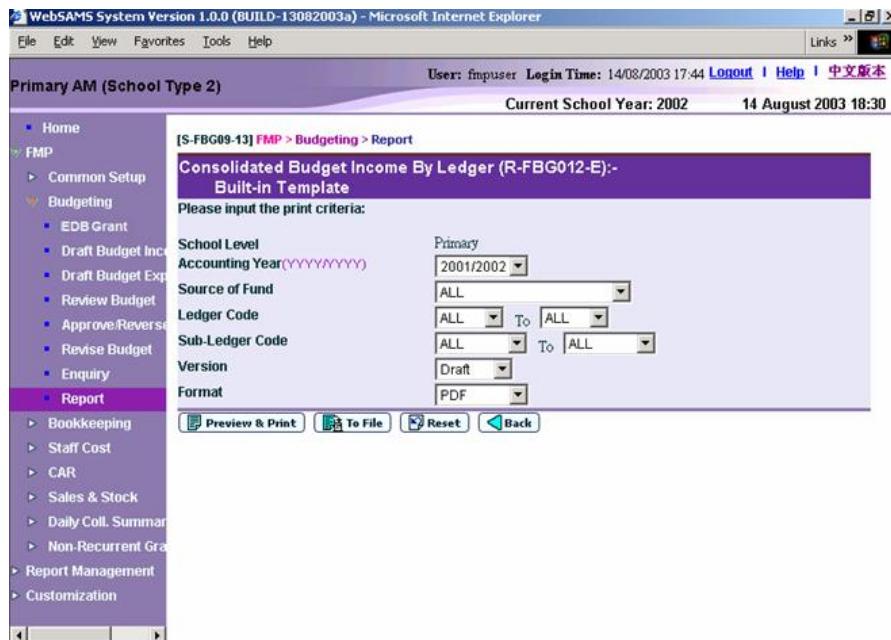
- This function allows users to generate the Consolidated Budget Expenditure by Programmes (R-FBG013-E/R-FBG013S-E/R-FBG013T-E/R-FBG013TS-E) based on the selected print criteria.



- The below criteria can be selected from this screen to generate report:
  - School Level
  - Accounting Year or School Year
  - Programme Code
  - Source of Fund
  - Ledger Code
  - Sub-Ledger Code
  - Version (Draft, Original, Revised)
  - Format (PDF, WORD, RICHTEXT, EXCEL)
- You can (i) view the report online by clicking the [**Preview & Print**] button or (ii) generate and store the reports in Report Management – Repository by clicking the [**To File**] button.
- The selection for “Version” is omitted if it is a school year report.

#### 4.15 Consolidated Budget Income by Ledger (R-FBG012-E/R-FBG012S-E/R-FBG012T-E/R-FBG012TS-E)

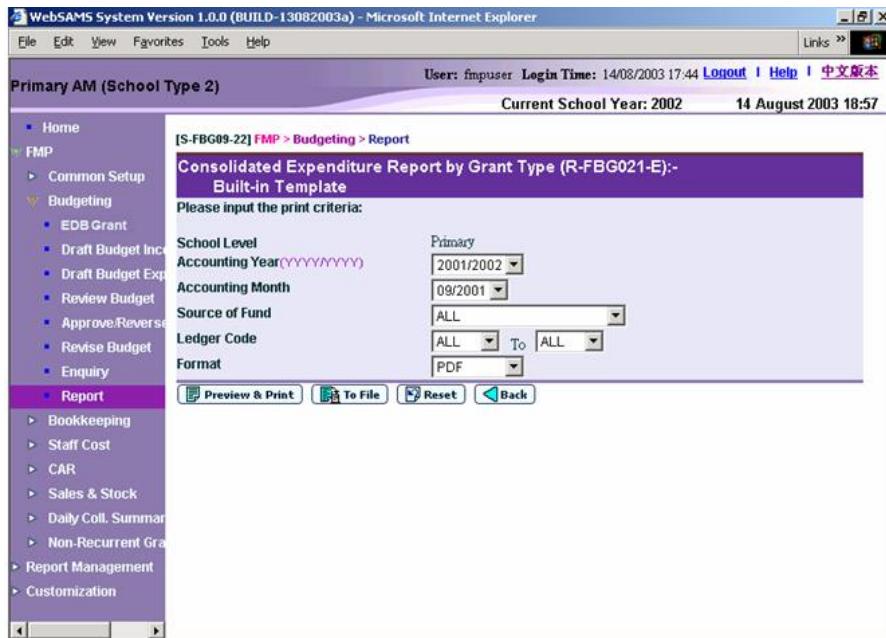
- This function allows the users to generate the Consolidated Budget Income by Ledger (R-FBG012-E/R-FBG012S-E/R-FBG012T-E/R-FBG012TS-E) based on the selected print criteria.



- The below criteria can be selected from this screen to generate report:
  - School Level
  - Accounting Year or School Year
  - Source of Fund
  - Ledger Code
  - Sub-Ledger Code
  - Version (Draft, Original, Revised)
  - Format (PDF, WORD, RICHTEXT, EXCEL)
- You can (i) view the report online by clicking the [**Preview & Print**] button or (ii) generate and store the report in Report Management – Repository by clicking the [**To File**] button.
- The selection for “Version” is omitted if it is a school year report.

4.16 Consolidated Expenditure Report by Grant Type (R-FBG021-E/R-FBG021S-E/R-FBG021T-E/R-FBG021TS-E)

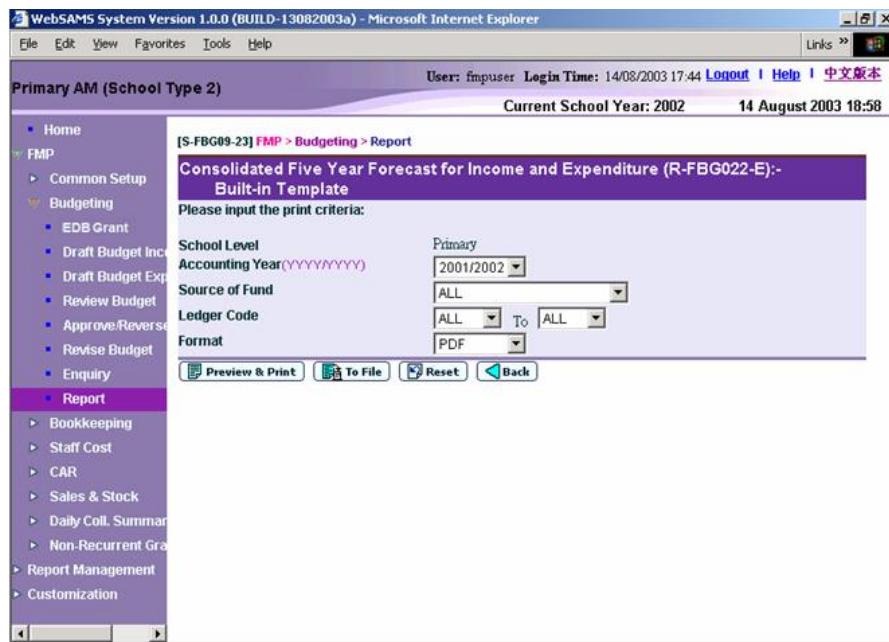
- This function allows the users to generate the Consolidated Expenditure Report by Grant Type (R-FBG021-E/R-FBG021S-E/R-FBG021T-E/R-FBG021TS-E) based on the selected print criteria.



- The below criteria can be selected from this screen to generate report:
  - School Level
  - Accounting Year or School Year
  - Accounting Month
  - Source of Fund
  - Ledger Code
  - Format (PDF, WORD, RICHTEXT, EXCEL)
- You can (i) view the report online by clicking the **[Preview & Print]** button or (ii) generate and store the report in Report Management – Repository by clicking the **[To File]** button.

4.17 Consolidated Five Year Forecast for Income and Expenditure (R-FBG022-E/R-FBG022S-E/R-FBG022T-E/R-FBG022TS-E)

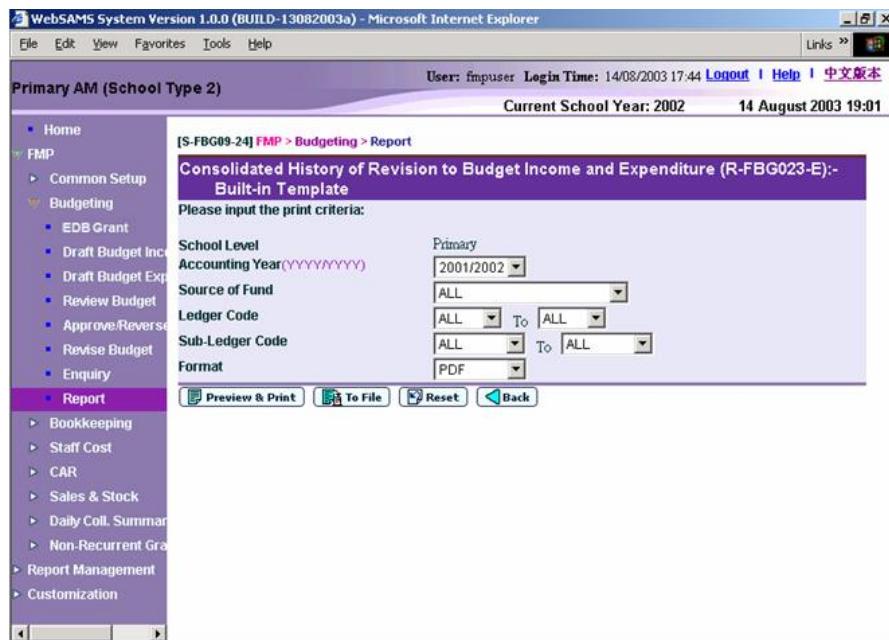
- This function allows the users to generate the Consolidated Five Year Forecast for Income and Expenditure (R-FBG022-E/R-FBG022S-E/R-FBG022T-E/R-FBG022TS-E) based on the selected print criteria.



- The below criteria can be selected from this screen to generate report:
  - School Level
  - Accounting Year or School Year
  - Source of Fund
  - Ledger Code
  - Format (PDF, WORD, RICHTEXT, EXCEL)
- You can (i) view the report online by clicking the [**Preview & Print**] button or (ii) generate and store the report in Report Management – Repository by clicking the [**To File**] button.

**4.18 Consolidated History of Revision to Budget Income and Expenditure (R-FBG023-E/R-FBG023S-E/R-FBG023T-E/R-FBG023TS-E)**

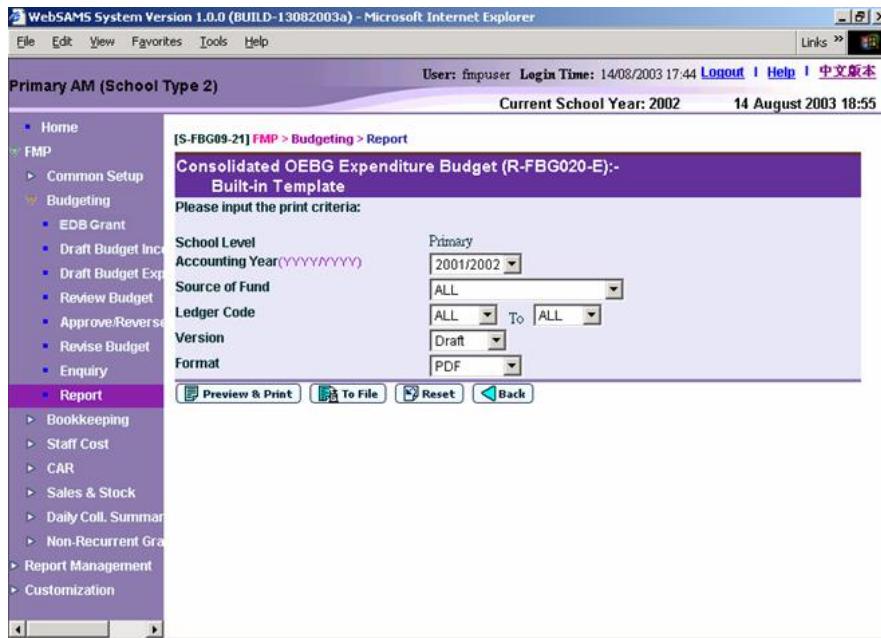
- This function allows users to generate the Consolidated History of Revision to Budget Income and Expenditure (R-FBG023-E/R-FBG023S-E/R-FBG023T-E/R-FBG023TS-E) based on the selected print criteria.



- The below criteria can be selected from this screen to generate report:
  - School Level
  - Accounting Year or School Year
  - Source of Fund
  - Ledger Code
  - Sub-Ledger Code
  - Format (PDF, WORD, RICHTEXT, EXCEL)
- You can (i) view the report online by clicking the [**Preview & Print**] button or (ii) generate and store the report in Report Management – Repository by clicking the [**To File**] button.

**4.19 Consolidated OEBG Expenditure Budget (R-FBG020-E/R-FBG020S-E/R-FBG020T-E/R-FBG020TS-E)**

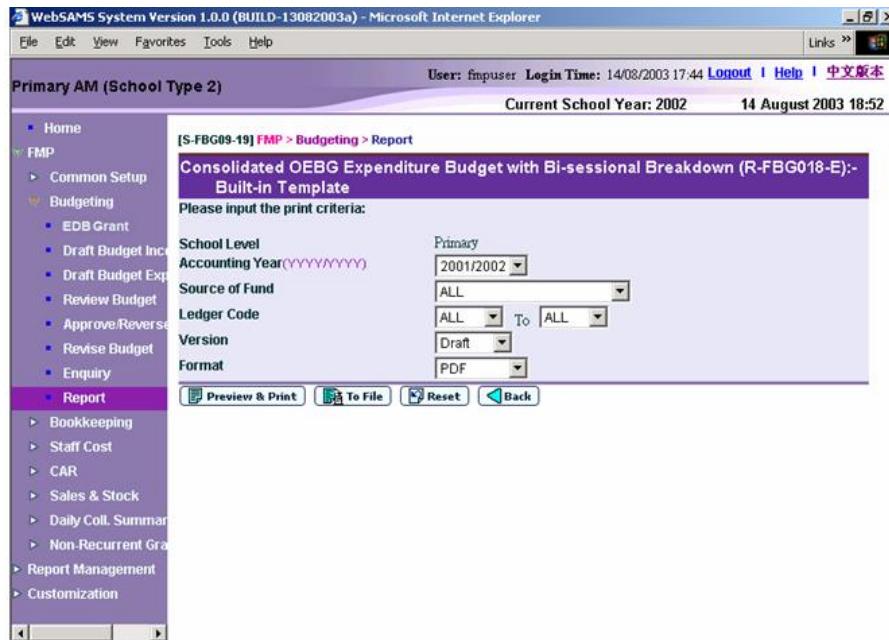
- This function allows the users to generate the Consolidated OEBG Expenditure Budget (R-FBG020-E/R-FBG020S-E/R-FBG020T-E/R-FBG020TS-E) based on the selected print criteria.



- The below criteria can be selected from this screen to generate report:
  - School Level
  - Accounting Year or School Year
  - Source of Fund
  - Ledger Code
  - Version (Draft, Original, Revised)
  - Format (PDF, WORD, RICHTEXT, EXCEL)
- You can (i) view the report online by clicking the [**Preview & Print**] button or (ii) generate and store the report in Report Management – Repository by clicking the [**To File**] button.
- The selection for “Version” is omitted if it is a school year report.

4.20 Consolidated OEBG Expenditure Budget with Bi-sessional Breakdown (R-FBG018-E/R-FBG018S-E/R-FBG018T-E/R-FBG018TS-E)

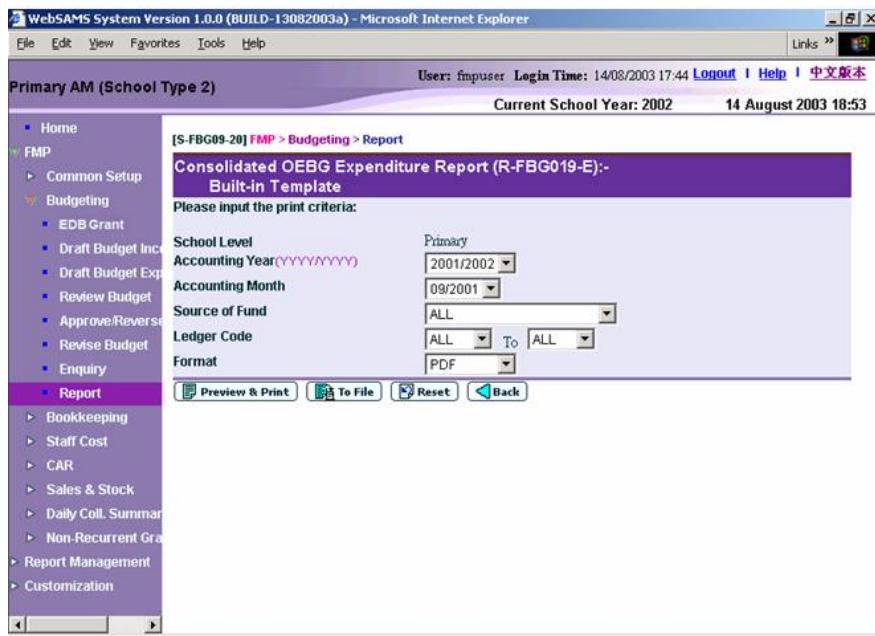
- This function allows the users to generate the Consolidated OEBG Expenditure Budget with Bi-sessional Breakdown (R-FBG018-E/R-FBG018S-E/R-FBG018T-E/R-FBG018TS-E) based on the selected print criteria.



- The below criteria can be selected from this screen to generate report:
  - School Level
  - Accounting Year or School Year
  - Source of Fund
  - Ledger Code
  - Version (Draft, Original, Revised)
  - Format (PDF, WORD, RICHTEXT, EXCEL)
- You can (i) view the report online by clicking the **[Preview & Print]** button or (ii) generate and store the report in Report Management – Repository by clicking the **[To File]** button.
- The selection for “Version” is omitted if it is a school year report.

4.21 Consolidated OEBG Expenditure Report (R-FBG019-E/R-FBG019S-E/R-FBG019T-E/R-FBG019TS-E)

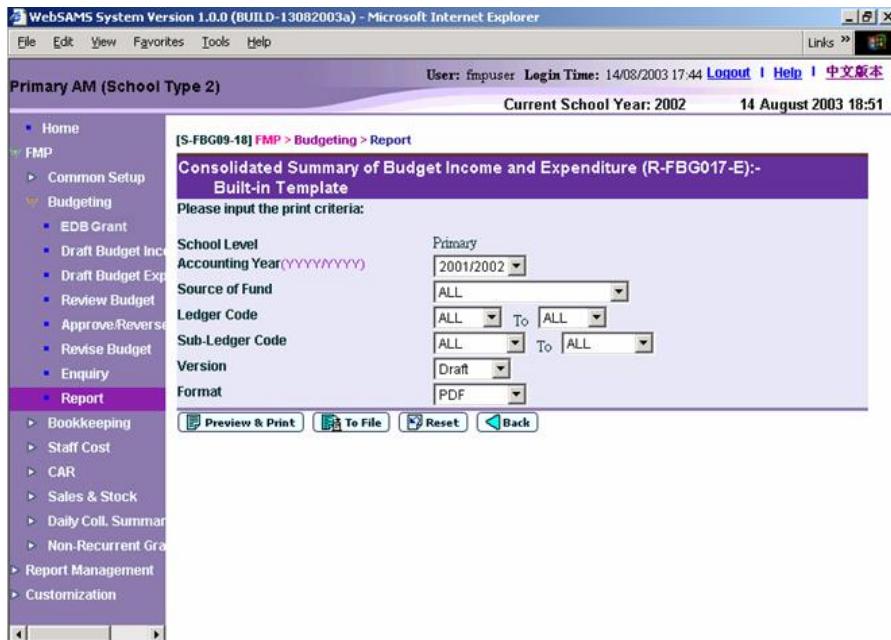
- This function allows the users to generate the Consolidated OEBG Expenditure Report (R-FBG019-E/R-FBG019S-E/R-FBG019T-E/R-FBG019TS-E) based on the selected print criteria.



- The below criteria can be selected from this screen to generate report:
  - School Level
  - Accounting Year or School Year
  - Accounting Month
  - Source of Fund
  - Ledger Code
  - Format (PDF, WORD, RICHTEXT, EXCEL)
- You can (i) view the report online by clicking the **[Preview & Print]** button or (ii) generate and store the report in Report Management – Repository by clicking the **[To File]** button.

4.22 Consolidated Summary of Budget Income and Expenditure (R-FBG017-E/R-FBG017S-E/R-FBG017T-E/R-FBG017TS-E)

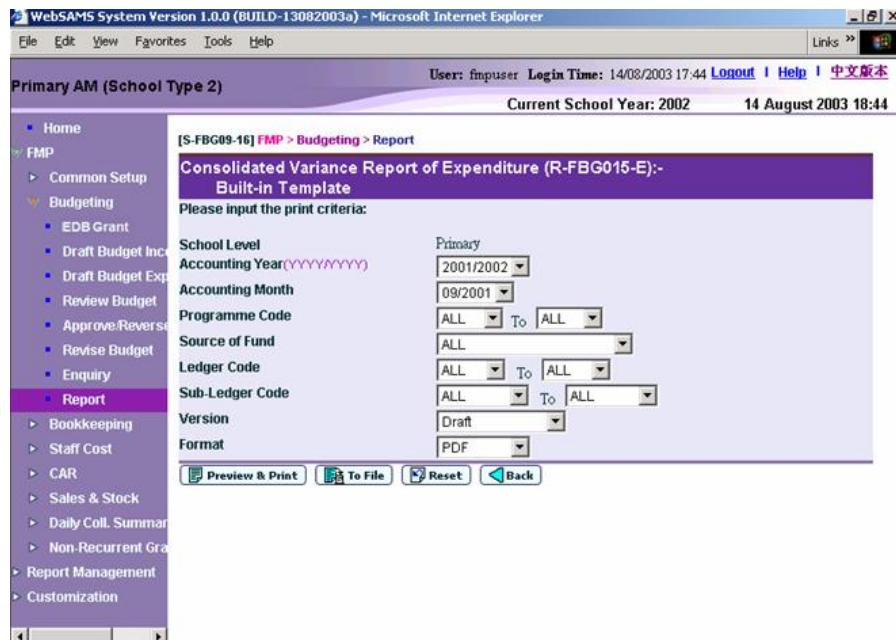
- This function allows the users to generate the Consolidated Summary of Budget Income and Expenditure (R-FBG017-E/R-FBG017S-E/R-FBG017T-E/R-FBG017TS-E) based on the selected print criteria.



- The below criteria can be selected from this screen to generate report:
  - School Level
  - Accounting Year or School Year
  - Source of Fund
  - Ledger Code
  - Sub-Ledger Code
  - Version (Draft, Original, Revised)
  - Format (PDF, WORD, RICHTEXT, EXCEL)
- You can (i) view the report online by clicking the [**Preview & Print**] button or (ii) generate and store the report in Report Management – Repository by clicking the [**To File**] button.
- The selection for “Version” is omitted if it is a school year report.

4.23 Consolidated Variance Report of Expenditure (R-FBG015-E/R-FBG015S-E/R-FBG015T-E/R-FBG015TS-E)

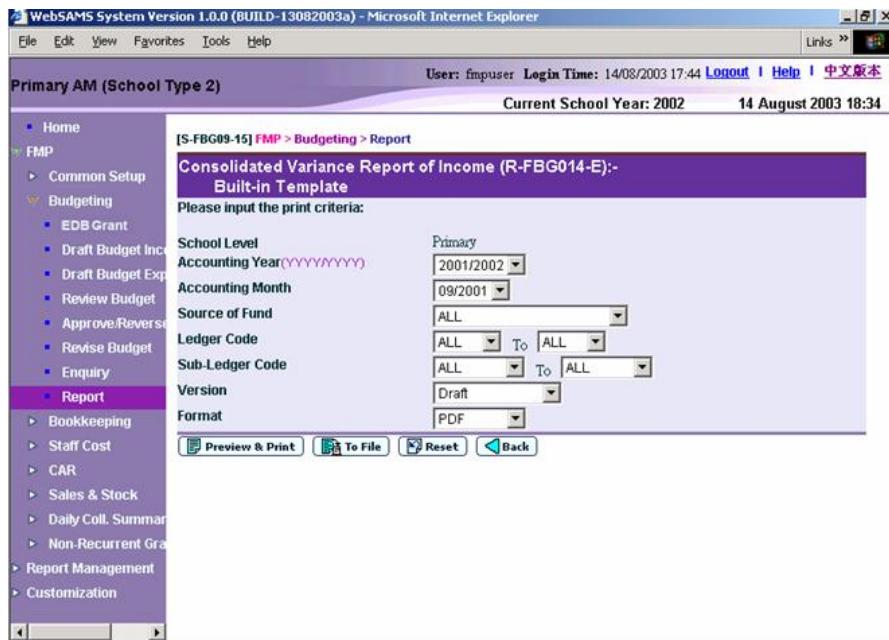
- This function allows the users to generate the Consolidated Variance Report of Expenditure (R-FBG015-E/R-FBG015S-E/R-FBG015T-E/R-FBG015TS-E) based on the selected print criteria.



- The below criteria can be selected from this screen to generate report:
  - School Level
  - Accounting Year or School Year
  - Accounting Month
  - Programme Code
  - Source of Fund
  - Ledger Code
  - Sub-Ledger Code
  - Version (Draft, Original, Revised)
  - Format (PDF, WORD, RICHTEXT, EXCEL)
- You can (i) view the report online by clicking the **[Preview & Print]** button or (ii) generate and store the report in Report Management – Repository by clicking the **[To File]** button.
- The selection for “Version” is omitted if it is a school year report.

4.24 Consolidated Variance Report of Income (R-FBG014-E/R-FBG014S-E/R-FBG014T-E/R-FBG014TS-E)

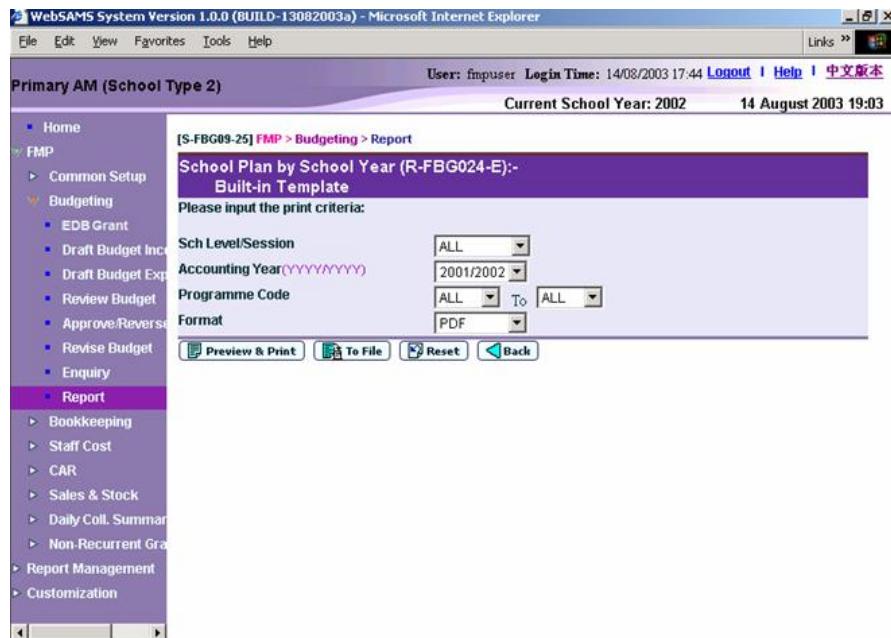
- This function allows the users to generate the Consolidated Variance Report of Income (R-FBG014-E/R-FBG014S-E/R-FBG014T-E/R-FBG014TS-E) based on the selected print criteria.



- The below criteria can be selected from this screen to generate report:
  - School Level
  - Accounting Year or School Year
  - Accounting Month
  - Source of Fund
  - Ledger Code
  - Sub-Ledger Code
  - Version (Draft, Original, Revised)
  - Format (PDF, WORD, RICHTEXT, EXCEL)
- You can (i) view the report online by clicking the [**Preview & Print**] button or (ii) generate and store the report in Report Management – Repository by clicking the [**To File**] button.
- The selection for “Version” is omitted if it is a school year report.

#### 4.25 School Plan by School Year (R-FBG024-E/R-FBG024S-E)

- This function allows the users to generate the School Plan by School Year (R-FBG024-E/R-FBG024S-E) based on the selected print criteria.



- The below criteria can be selected from this screen to generate report:
  - School Level / Session
  - Accounting Year or School Year
  - Programme Code
  - Format (PDF, WORD, RICHTEXT, EXCEL)
- You can (i) view the report online by clicking the **[Preview & Print]** button or (ii) generate and store the report in Report Management – Repository by clicking the **[To File]** button.

5. WebSAMS report is built on PDF format with Crystal Report Application, minor alignment issue may be possibly located when printing in other formats.